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TOWN OF HOWEY-IN-THE-HILLS  
Trial Balance  
For the Accounting Period: 5 / 23

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1 GENERAL FUND

| Account                                  | Beginning            | Debit             | Credit              | Net Change         | Ending Balance       |
|------------------------------------------|----------------------|-------------------|---------------------|--------------------|----------------------|
| ASSETS                                   |                      |                   |                     |                    |                      |
| 101000 DO NOT USE - Sun Bank Checking    | 654.25               | 0.00              | 0.00                | 0.00               | 654.25               |
| 101005 Seacoast Bank - Checking          | 478,943.70           | 21,396.68         | 152,993.22 (        | 131,596.54)        | 347,347.16           |
| 101076 Seacoast Bank - Money Market      | 533,845.64           | 0.00              | 0.00                | 0.00               | 533,845.64           |
| 101080 Seacoast Bank - Bishop's Gate MM  | 2,926.26             | 0.00              | 0.00                | 0.00               | 2,926.26             |
| 115100 Accounts Receivable - Water       | 567.56               | 0.00              | 0.00                | 0.00               | 567.56               |
| 115104 Accounts Receivable - General     | 0.00                 | 244.87            | 0.00                | 244.87             | 244.87               |
| 131700 Due from Other Government         | 28,239.83            | 0.00              | 0.00                | 0.00               | 28,239.83            |
| 151200 S.B.A. Account - LGIP- A          | 19,739.14            | 0.00              | 0.00                | 0.00               | 19,739.14            |
| 155300 Prepaid Costs                     | 30,000.00            | 0.00              | 0.00                | 0.00               | 30,000.00            |
| 172000 REVENUE CONTROL ACCOUNT           | ( 1,703,969.26)      | 0.00              | 21,641.55 (         | 21,641.55)         | ( 1,725,610.81)      |
| <b>Total ASSETS</b>                      | <b>( 609,052.88)</b> | <b>21,641.55</b>  | <b>174,634.77 (</b> | <b>152,993.22)</b> | <b>( 762,046.10)</b> |
| LIABILITIES AND FUND EQUITY              |                      |                   |                     |                    |                      |
| 202100 Accounts Payable                  | 20,234.61            | 52,030.86         | 65,932.80           | 13,901.94          | 34,136.55            |
| 218000 Accrued Payroll                   | 48,817.02            | 0.00              | 0.00                | 0.00               | 48,817.02            |
| 218500 Benefits Insurance Payable        | 5,306.48             | 0.00              | 0.00                | 0.00               | 5,306.48             |
| 223000 Deferred Revenue                  | 8,821.70             | 0.00              | 0.00                | 0.00               | 8,821.70             |
| 242000 EXPENDITURE CONTROL ACCOUNT       | ( 1,601,905.54)      | 166,895.16        | 0.00 (              | 166,895.16)        | ( 1,768,800.70)      |
| 271300 Fund Balance-Unreserved           | 909,672.85           | 0.00              | 0.00                | 0.00               | 909,672.85           |
| <b>Total LIABILITIES AND FUND EQUITY</b> | <b>( 609,052.88)</b> | <b>218,926.02</b> | <b>65,932.80 (</b>  | <b>152,993.22)</b> | <b>( 762,046.10)</b> |

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120 POLICE ADVANCED TRAINING FUND

| Account                                  | Beginning          | Debit         | Credit        | Net Change  | Ending Balance     |
|------------------------------------------|--------------------|---------------|---------------|-------------|--------------------|
| ASSETS                                   |                    |               |               |             |                    |
| 101005 Seacoast Bank - Checking          | 179.78             | 170.37        | 0.00          | 170.37      | 350.15             |
| 172000 REVENUE CONTROL ACCOUNT           | ( 1,495.76)        | 0.00          | 170.37        | ( 170.37)   | ( 1,666.13)        |
| <b>Total ASSETS</b>                      | <b>( 1,315.98)</b> | <b>170.37</b> | <b>170.37</b> | <b>0.00</b> | <b>( 1,315.98)</b> |
| LIABILITIES AND FUND EQUITY              |                    |               |               |             |                    |
| 242000 EXPENDITURE CONTROL ACCOUNT       | ( 10,769.48)       | 0.00          | 0.00          | 0.00        | ( 10,769.48)       |
| 271300 Fund Balance-Unreserved           | 9,453.50           | 0.00          | 0.00          | 0.00        | 9,453.50           |
| <b>Total LIABILITIES AND FUND EQUITY</b> | <b>( 1,315.98)</b> | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b> | <b>( 1,315.98)</b> |

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140 WATER IMPACT FEES

| Account                                  | Beginning         | Debit             | Credit              | Net Change         | Ending Balance    |
|------------------------------------------|-------------------|-------------------|---------------------|--------------------|-------------------|
| ASSETS                                   |                   |                   |                     |                    |                   |
| 101005 Seacoast Bank - Checking          | 1,183,526.57      | 175,874.72        | 544,087.10 (        | 368,212.38)        | 815,314.19        |
| 172000 REVENUE CONTROL ACCOUNT           | ( 211,112.07)     | 162,585.85        | 124,768.88          | 37,816.97 (        | 173,295.10)       |
| <b>Total ASSETS</b>                      | <b>972,414.50</b> | <b>338,460.57</b> | <b>668,855.98 (</b> | <b>330,395.41)</b> | <b>642,019.09</b> |
| LIABILITIES AND FUND EQUITY              |                   |                   |                     |                    |                   |
| 202100 Accounts Payable                  | 0.00              | 0.00              | 7,488.00            | 7,488.00           | 7,488.00          |
| 242000 EXPENDITURE CONTROL ACCOUNT       | ( 177,046.34)     | 388,989.25        | 51,105.84 (         | 337,883.41)        | ( 514,929.75)     |
| 271300 Fund Balance-Unreserved           | 1,149,460.84      | 0.00              | 0.00                | 0.00               | 1,149,460.84      |
| <b>Total LIABILITIES AND FUND EQUITY</b> | <b>972,414.50</b> | <b>388,989.25</b> | <b>58,593.84 (</b>  | <b>330,395.41)</b> | <b>642,019.09</b> |

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141 PARKS & REC IMPACT FEE FUND

| Account                                  | Beginning   | Debit             | Credit              | Net Change        | Ending Balance      |
|------------------------------------------|-------------|-------------------|---------------------|-------------------|---------------------|
| ASSETS                                   |             |                   |                     |                   |                     |
| 101005 Seacoast Bank - Checking          | 0.00        | 338,702.31        | 18,991.50           | 319,710.81        | 319,710.81          |
| 172000 REVENUE CONTROL ACCOUNT           | 0.00        | 0.00              | 338,702.31 (        | 338,702.31)       | ( 338,702.31)       |
| <b>Total ASSETS</b>                      | <b>0.00</b> | <b>338,702.31</b> | <b>357,693.81 (</b> | <b>18,991.50)</b> | <b>( 18,991.50)</b> |
| LIABILITIES AND FUND EQUITY              |             |                   |                     |                   |                     |
| 242000 EXPENDITURE CONTROL ACCOUNT       | 0.00        | 18,991.50         | 0.00 (              | 18,991.50)        | ( 18,991.50)        |
| <b>Total LIABILITIES AND FUND EQUITY</b> | <b>0.00</b> | <b>18,991.50</b>  | <b>0.00 (</b>       | <b>18,991.50)</b> | <b>( 18,991.50)</b> |

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142 POLICE IMPACT FEE FUND

| Account                                  | Beginning   | Debit             | Credit              | Net Change        | Ending Balance      |
|------------------------------------------|-------------|-------------------|---------------------|-------------------|---------------------|
| ASSETS                                   |             |                   |                     |                   |                     |
| 101005 Seacoast Bank - Checking          | 0.00        | 205,384.79        | 32,114.34           | 173,270.45        | 173,270.45          |
| 172000 REVENUE CONTROL ACCOUNT           | 0.00        | 0.00              | 205,384.79 (        | 205,384.79)       | ( 205,384.79)       |
| <b>Total ASSETS</b>                      | <b>0.00</b> | <b>205,384.79</b> | <b>237,499.13 (</b> | <b>32,114.34)</b> | <b>( 32,114.34)</b> |
| LIABILITIES AND FUND EQUITY              |             |                   |                     |                   |                     |
| 242000 EXPENDITURE CONTROL ACCOUNT       | 0.00        | 32,114.34         | 0.00 (              | 32,114.34)        | ( 32,114.34)        |
| <b>Total LIABILITIES AND FUND EQUITY</b> | <b>0.00</b> | <b>32,114.34</b>  | <b>0.00 (</b>       | <b>32,114.34)</b> | <b>( 32,114.34)</b> |

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150 INFRASTRUCTURE FUND

| Account                                  | Beginning         | Debit         | Credit        | Net Change  | Ending Balance    |
|------------------------------------------|-------------------|---------------|---------------|-------------|-------------------|
| ASSETS                                   |                   |               |               |             |                   |
| 101005 Seacoast Bank - Checking          | 296,079.07        | 960.74        | 0.00          | 960.74      | 297,039.81        |
| 131700 Due from Other Government         | 16,284.84         | 0.00          | 0.00          | 0.00        | 16,284.84         |
| 172000 REVENUE CONTROL ACCOUNT           | ( 147,247.02)     | 0.00          | 960.74 (      | 960.74)     | ( 148,207.76)     |
| <b>Total ASSETS</b>                      | <b>165,116.89</b> | <b>960.74</b> | <b>960.74</b> | <b>0.00</b> | <b>165,116.89</b> |
| LIABILITIES AND FUND EQUITY              |                   |               |               |             |                   |
| 242000 EXPENDITURE CONTROL ACCOUNT       | ( 11,743.00)      | 0.00          | 0.00          | 0.00        | ( 11,743.00)      |
| 271300 Fund Balance-Unreserved           | 176,859.89        | 0.00          | 0.00          | 0.00        | 176,859.89        |
| <b>Total LIABILITIES AND FUND EQUITY</b> | <b>165,116.89</b> | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b> | <b>165,116.89</b> |

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155 BUILDING SERVICES FUND

| Account                                  | Beginning           | Debit             | Credit            | Net Change         | Ending Balance      |
|------------------------------------------|---------------------|-------------------|-------------------|--------------------|---------------------|
| ASSETS                                   |                     |                   |                   |                    |                     |
| 101005 Seacoast Bank - Checking          | 328,516.99          | 131,088.15        | 3,984.84          | 127,103.31         | 455,620.30          |
| 172000 REVENUE CONTROL ACCOUNT           | ( 350,125.01)       | 0.00              | 131,088.15        | ( 131,088.15)      | ( 481,213.16)       |
| <b>Total ASSETS</b>                      | <b>( 21,608.02)</b> | <b>131,088.15</b> | <b>135,072.99</b> | <b>( 3,984.84)</b> | <b>( 25,592.86)</b> |
| LIABILITIES AND FUND EQUITY              |                     |                   |                   |                    |                     |
| 202100 Accounts Payable                  | 24,988.70           | 0.00              | 0.00              | 0.00               | 24,988.70           |
| 218000 Accrued Payroll                   | 3,092.21            | 0.00              | 0.00              | 0.00               | 3,092.21            |
| 242000 EXPENDITURE CONTROL ACCOUNT       | ( 245,912.80)       | 3,984.84          | 0.00              | ( 3,984.84)        | ( 249,897.64)       |
| 271300 Fund Balance-Unreserved           | 196,223.87          | 0.00              | 0.00              | 0.00               | 196,223.87          |
| <b>Total LIABILITIES AND FUND EQUITY</b> | <b>( 21,608.02)</b> | <b>3,984.84</b>   | <b>0.00</b>       | <b>( 3,984.84)</b> | <b>( 25,592.86)</b> |

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401 WATER/SANITATION FUND

| Account                                    | Beginning           | Debit             | Credit            | Net Change          | Ending Balance      |
|--------------------------------------------|---------------------|-------------------|-------------------|---------------------|---------------------|
| ASSETS                                     |                     |                   |                   |                     |                     |
| 101000 DO NOT USE - Sun Bank Checking      | 790.46              | 0.00              | 0.00              | 0.00                | 790.46              |
| 101005 Seacoast Bank - Checking            | 349,659.98          | 163,372.30        | 100,828.35        | 62,543.95           | 412,203.93          |
| 101076 Seacoast Bank - Money Market        | 129,484.46          | 0.00              | 0.00              | 0.00                | 129,484.46          |
| 101110 SEASIDE BANK, LOAN                  | 18,083.56           | 0.00              | 0.00              | 0.00                | 18,083.56           |
| 101120 SEASIDE BANK, STATE REVOLVING FD LO | 2,490.97            | 0.00              | 0.00              | 0.00                | 2,490.97            |
| 101160 SEASIDE BANK - MONEY MARKET         | 345,399.35          | 0.00              | 0.00              | 0.00                | 345,399.35          |
| 102200 Change Drawer                       | 300.00              | 0.00              | 0.00              | 0.00                | 300.00              |
| 115100 Accounts Receivable - Water         | 99,770.95           | 126,488.87        | 117,762.35        | 8,726.52            | 108,497.47          |
| 116000 Allow for Doubtful Accounts (       | 20,053.00)          | 0.00              | 0.00              | 0.00                | ( 20,053.00)        |
| 161802 CIP - Well #5                       | 28,746.25           | 0.00              | 0.00              | 0.00                | 28,746.25           |
| 161900 Land                                | 7,692.52            | 0.00              | 0.00              | 0.00                | 7,692.52            |
| 163100 Water System/Equipment              | 349,001.68          | 0.00              | 0.00              | 0.00                | 349,001.68          |
| 164100 Water System                        | 5,295,294.79        | 0.00              | 0.00              | 0.00                | 5,295,294.79        |
| 167100 Accumulated Depreciation (          | 2,370,328.68)       | 0.00              | 0.00              | 0.00                | ( 2,370,328.68)     |
| 172000 REVENUE CONTROL ACCOUNT (           | 881,577.04)         | 579.59            | 167,154.86        | ( 166,575.27)       | ( 1,048,152.31)     |
| <b>Total ASSETS</b>                        | <b>3,354,756.25</b> | <b>290,440.76</b> | <b>385,745.56</b> | <b>( 95,304.80)</b> | <b>3,259,451.45</b> |
| LIABILITIES AND FUND EQUITY                |                     |                   |                   |                     |                     |
| 202100 Accounts Payable                    | 64,270.04           | 71,269.81         | 57,042.97         | ( 14,226.84)        | 50,043.20           |
| 215100 Interest Payable                    | 15,714.85           | 0.00              | 0.00              | 0.00                | 15,714.85           |
| 218000 Accrued Payroll                     | 11,249.24           | 0.00              | 0.00              | 0.00                | 11,249.24           |
| 220100 Deposits Payable-Water              | 49,393.00           | 1,050.00          | 5,250.00          | 4,200.00            | 53,593.00           |
| 229000 Refunds Payable (                   | 1,756.96)           | 975.47            | 689.34            | ( 286.13)           | ( 2,043.09)         |
| 233500 State Revolving Fund Loan - Long Te | 1,100,339.75        | 0.00              | 0.00              | 0.00                | 1,100,339.75        |
| 233900 State Revolving Fund Loan - Current | 111,199.00          | 0.00              | 0.00              | 0.00                | 111,199.00          |
| 235100 Compensated absence - current       | 11,894.37           | 0.00              | 0.00              | 0.00                | 11,894.37           |
| 242000 EXPENDITURE CONTROL ACCOUNT (       | 809,821.90)         | 84,991.83         | 0.00              | ( 84,991.83)        | ( 894,813.73)       |
| 250100 Contributed Capital                 | 29,974.00           | 0.00              | 0.00              | 0.00                | 29,974.00           |
| 271400 Retained Earnings-Reserved for Main | 33,081.35           | 0.00              | 0.00              | 0.00                | 33,081.35           |
| 272000 Retained Earnings-Unreserved        | 2,739,219.51        | 0.00              | 0.00              | 0.00                | 2,739,219.51        |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>3,354,756.25</b> | <b>158,287.11</b> | <b>62,982.31</b>  | <b>( 95,304.80)</b> | <b>3,259,451.45</b> |

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651 POLICE RETIREMENT FUND

| Account                                    | Beginning           | Debit       | Credit      | Net Change  | Ending Balance      |
|--------------------------------------------|---------------------|-------------|-------------|-------------|---------------------|
| ASSETS                                     |                     |             |             |             |                     |
| 101060 Florida Municipal Pension Trust Fun | 2,320,425.14        | 0.00        | 0.00        | 0.00        | 2,320,425.14        |
| 172000 REVENUE CONTROL ACCOUNT (           | 280,410.77)         | 0.00        | 0.00        | 0.00        | ( 280,410.77)       |
| <b>Total ASSETS</b>                        | <b>2,040,014.37</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>2,040,014.37</b> |
| LIABILITIES AND FUND EQUITY                |                     |             |             |             |                     |
| 242000 EXPENDITURE CONTROL ACCOUNT (       | 48,759.69)          | 0.00        | 0.00        | 0.00        | ( 48,759.69)        |
| 271300 Fund Balance-Unreserved             | 2,088,774.06        | 0.00        | 0.00        | 0.00        | 2,088,774.06        |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>2,040,014.37</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>2,040,014.37</b> |