

Town of Seabrook Island

Compiled Financial Statements And Supporting Schedules

**For the Month and Five Months Ended
May 31, 2023**

**DUFFY & BASHA, CPAs
631 ST. ANDREWS BLVD.
CHARLESTON SC 29407**

Accountant's Compilation Report

Town of Seabrook Island
Seabrook Island, South Carolina

Management is responsible for the accompanying financial statements of the Town of Seabrook Island, which comprise the balance sheet – modified cash basis as of May 31, 2023, and the related statement of revenue and expenditures – modified cash basis for the month and five months then ended, and the accompanying supporting schedules, 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 Company'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.

Duffy & Basha, LLC

Duffy & Basha, CPAs
Charleston, South Carolina
June 26, 2023

Town of Seabrook Island
Balance Sheet - Primary Government
Modified Cash Basis

May 31, 2023

Assets

Current Assets	
Operating Checking Account	\$ 2,591,231.88
Municipal Court Checking Account	15,280.16
Petty Cash	200.00
Prepaid Expenses	1,678.88
Total Current Assets	2,608,390.92
Other Assets	
Investments	6,317,309.83
Total Assets	\$ 8,925,700.75

Liabilities and Net Assets

Liabilities	
Current Liabilities	
Accounts Payable	\$ 3,540.42
Unearned Revenue	914,915.08
Other Accrued Liabilities	6,975.00
Total Liabilities	925,430.50
Net Assets	
Restricted Fund Balances	
Accommodations Tax	373,627.82
Charleston County Accommodations Tax	96,888.84
Town Accommodations Tax	7,805.44
Municipal Court	858.08
Alcohol Tax	44,559.94
Short-term Rental Permits	220,416.24
Total Restricted Fund Balances	523,740.12
Designated Fund Balances	
Emergency	2,120,834.77
Road & Drainage	536,222.22
Town Facilities	211,800.00
Vehicle Replacement	25,000.00
Total Designated Fund Balances	2,893,856.99
General Fund	
Total Fund Balances	4,362,256.90
Total Liabilities and Net Assets	\$ 8,925,700.75

Town of Seabrook Island
Statement of Revenues and Expenditures
Modified Cash Basis

For the Month and Five Months Ended May 31, 2023

	Current Year				Prior Year-to-Date
	Current Month	Year to Date	Annual Budget	% of Annual Budget	
Revenues					
State ATAX (\$25k + 5%)	-	2,282.18	47,500.00	4.8%	2,449.15
Business Licenses	265,101.72	650,980.80	625,000.00	104.2%	418,913.01
Business Licenses - MASC	4,650.28	16,860.69	250,000.00	6.7%	6,895.11
Franchise Fees - Berkeley Elec.	-	-	170,000.00	-	-
Franchise Fees - ATT U-verse	1,007.26	1,007.26	5,000.00	20.1%	1,154.39
Franchise Fees - Comcast	16,283.92	16,283.92	55,000.00	29.6%	15,799.70
Contractual Reimbursements	-	-	5,000.00	-	1,175.00
Local Option Sales Tax - County	37,094.85	130,996.97	365,000.00	35.9%	117,044.16
Aid to Subdivisions - State	-	12,010.02	48,044.00	25.0%	11,670.73
Planning & Zoning Fees	11,072.99	59,992.64	75,000.00	80.0%	124,880.22
Building Permit Fees - County	5,745.98	15,613.95	25,000.00	62.5%	9,316.90
Interest - Investment Pool	25,527.86	116,711.96	25,000.00	466.8%	9,751.24
Interest - Checking Account	21.31	87.25	50.00	174.5%	31.21
Credit Card Convenience Fees	693.01	2,925.38	7,500.00	39.0%	1,255.46
Facility Rentals	-	-	50.00	-	-
Miscellaneous Income	192.13	604.30	500.00	120.9%	33.42
Special Projects - Roadway.	-	-	-	-	300.00
Sale of Assets	-	-	100.00	-	-
Sales of Product Income	9,872.98	9,872.98	-	-	-
Grant Funding	-	-	25,000.00	-	-
Total Revenues	<u>377,264.29</u>	<u>1,036,230.30</u>	<u>1,728,744.00</u>	<u>59.9%</u>	<u>720,669.70</u>

Town of Seabrook Island
Statement of Revenues and Expenditures
Modified Cash Basis

For the Month and Five Months Ended May 31, 2023

	Current Year			% of Annual Budget	Prior Year-to-Date
	Current Month	Year to Date	Annual Budget		
Expenditures					
Salaries - Gross Wages	60,631.33	281,788.72	761,472.00	37.0%	185,392.94
Salaries - Overtime	-	404.92	2,000.00	20.2%	-
Fica	4,554.61	19,011.76	58,554.00	32.5%	13,974.71
Medical Insurance	3,637.38	36,967.68	77,781.00	47.5%	18,094.02
Sc Retirement	10,002.63	46,504.13	127,191.00	36.6%	36,973.42
Pre-Employment Expenses	368.64	5,315.93	1,500.00	354.4%	831.45
Insurance - Tort Liability	-	16,108.00	15,000.00	107.4%	13,736.00
Insurance - Fidelity Bond	-	764.00	800.00	95.5%	764.00
Insurance - Equipment	-	19,994.64	17,500.00	114.3%	14,992.62
Insurance - Workers Comp	-	730.00	7,500.00	9.7%	349.00
Insurance - Auto Liability	-	3,413.76	4,500.00	75.9%	2,444.85
Professional Services - Auditor (General Fund)	-	-	15,500.00	-	-
Professional Service-Accounting	315.97	6,220.05	16,500.00	37.7%	5,615.06
Professional Svcs - Engineering	-	4,332.50	15,000.00	28.9%	4,091.51
Professional Services - Legal	-	7,673.31	25,000.00	30.7%	1,056.00
Professional Services - Other	3,465.29	4,894.67	52,000.00	9.4%	8,939.94
Maintenance - Seabrook Is. Road	2,208.83	6,367.17	20,000.00	31.8%	1,513.99
Maintenance - Town Hall	261.95	2,690.43	4,000.00	67.3%	455.00
Maintenance - Beach	246.04	758.34	5,000.00	15.2%	3,259.53
Maintenance - Vehicles	74.71	1,098.67	4,000.00	27.5%	1,114.05
Fuel Gas & Oil	1,042.72	2,584.79	7,200.00	35.9%	-
Office Materials And Supplies	1,775.49	4,758.95	9,500.00	50.1%	3,840.81
Materials & Supplies - Buildings & Grounds Manag	764.64	6,219.24	30,000.00	20.7%	20,173.42
Postage	812.26	1,788.00	4,500.00	39.7%	1,691.75
Planning And Zoning	28.00	28.00	500.00	5.6%	28.00
Printing And Scanning Services	67.53	8,285.74	7,500.00	110.5%	7,988.85
Uniforms	249.56	1,408.52	5,600.00	25.2%	-
Utilities	1,166.48	5,269.40	27,000.00	19.5%	7,124.47
Telecommunications	1,730.12	6,507.38	24,300.00	26.8%	4,604.45
Counsel & Committee Expense	285.54	285.54	1,500.00	19.0%	133.11
Furniture & Equipment	693.92	1,683.31	15,000.00	11.2%	11,219.11
Emergency Communications	-	-	7,500.00	-	3,192.00
Memberships, Dues & Subscriptio	2,199.19	17,491.24	39,150.00	44.7%	13,549.04
Election Expense	-	-	4,000.00	-	3,227.50
Bank Service Charges	174.82	356.36	2,500.00	14.3%	993.10
Square Fees	5,867.90	9,737.12	7,500.00	129.8%	1,147.91
Stripe Convenience Fees	-	-	-	-	3.10
Website	-	-	800.00	-	-
Emergency Preparedness	6,141.34	6,772.94	34,000.00	19.9%	6,057.07
Equipment Rentals	1,136.60	2,841.77	21,000.00	13.5%	2,933.66
Advertising	946.88	8,349.88	13,100.00	63.7%	3,565.70
Special Events	-	-	3,000.00	-	-
Travel And Training	-	443.32	15,750.00	2.8%	600.00
Community Promotions	-	-	7,500.00	-	-
Contingency	143.79	571.95	30,000.00	1.9%	16,971.80
Contracted Services - It	4,184.65	16,483.38	42,000.00	39.2%	16,865.04
Contracted Services - Landscapi	24,105.89	32,508.42	57,500.00	56.5%	16,389.13
Contracted Services - Other	1,165.43	13,487.30	18,500.00	72.9%	12,909.44
Donations	-	-	100,000.00	-	-
Capital Expenditures	-	-	55,000.00	-	31,457.96
Total Expenditures	<u>140,450.13</u>	<u>612,641.23</u>	<u>1,822,198.00</u>	<u>33.6%</u>	<u>500,264.51</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 236,814.16</u>	<u>423,589.07</u>	<u>(93,454.00)</u>	<u>-</u>	<u>220,405.19</u>

Town of Seabrook Island
Statement of Revenues and Expenditures
Modified Cash Basis

For the Month and Five Months Ended May 31, 2023

	Current Year			% of Annual Budget	Prior Year-to-Date
	Current Month	Year to Date	Annual Budget		
Receipts to Be Used toward Restricted Fund Balances					
State Atax Fund Reserves					
State Atax (30%)	\$ -	13,693.09	135,000.00	10.1%	14,694.89
State Atax (65%)	-	29,668.35	292,500.00	10.1%	31,838.92
Interest Income	1,315.56	6,636.21	750.00	884.8%	538.69
Total State Accommodation Tax	<u>1,315.56</u>	<u>49,997.65</u>	<u>428,250.00</u>		<u>47,072.50</u>
County Accommodations Tax - Charleston					
Receipts	8,059.69	24,892.61	95,000.00	26.2%	15,754.69
Interest Income	341.15	1,436.21	200.00	718.1%	76.85
Total County Accommodations Tax - Charleston	<u>8,400.84</u>	<u>26,328.82</u>	<u>95,200.00</u>		<u>15,831.54</u>
Town Accommodations Tax - Charleston					
Receipts	1,510.98	8,768.77	180,000.00	4.9%	-
Interest Income	27.48	56.39	250.00	22.6%	-
Total County Accommodations Tax - Town	<u>1,538.46</u>	<u>8,825.16</u>	<u>180,250.00</u>		<u>-</u>
Court Fund					
Court Fines	361.25	1,445.00	7,500.00	19.3%	2,860.00
Law Enforcement Surcharge (State)	-	-	1,250.00	-	-
State Assessment (County 11.16%)	-	-	900.00	-	-
State Assessment (State 88.84%)	-	-	7,163.00	-	-
Victim Advocate Surcharge (County)	-	-	1,250.00	-	-
Interest Income	3.02	6.83	150.00	4.6%	-
Total County Accommodations Tax - Town	<u>364.27</u>	<u>1,451.83</u>	<u>18,213.00</u>		<u>2,860.00</u>
Alcohol Tax					
Receipts	3,000.00	3,000.00	5,000.00	60.0%	5,000.00
Interest Income	156.90	677.97	150.00	452.0%	60.10
Total Alcohol Tax	<u>3,156.90</u>	<u>3,677.97</u>	<u>5,150.00</u>		<u>5,060.10</u>
STR Permit					
Receipts	81,128.10	220,866.24	234,000.00	94.4%	-
Total STR Permit	<u>81,128.10</u>	<u>220,866.24</u>	<u>234,000.00</u>		<u>-</u>
Total Restricted Fund Receipts	<u>\$ 95,904.13</u>	<u>311,147.67</u>	<u>961,063.00</u>	<u>32.4%</u>	<u>70,824.14</u>
Expenditures Used toward Restricted Fund Balances					
State Atax Fund Reserves					
Tourism Promotion (30%)	\$ 13,693.09	13,693.09	135,000.00	10.1%	14,694.89
Tourism Related Expenditures (65%)	27,784.39	77,435.07	395,500.00	19.6%	34,661.44
Total State Accommodation Tax	<u>41,477.48</u>	<u>91,128.16</u>	<u>530,500.00</u>		<u>49,356.33</u>
County Accommodations Tax - Charleston					
Contracted Services - Beach Patrol	17,556.35	17,556.35	95,000.00	18.5%	-
Total County Accommodations Tax - Charleston	<u>17,556.35</u>	<u>17,556.35</u>	<u>95,000.00</u>		<u>-</u>
Town Accommodations Tax - Charleston					
Contracted Services - Beach Patrol	1,019.72	1,019.72	40,000.00	2.5%	-
Total Town Accommodations Tax	<u>1,019.72</u>	<u>1,019.72</u>	<u>40,000.00</u>		<u>-</u>
Court Fund					
Salaries - Gross Wages (Court Fund)	-	500.00	4,200.00	11.9%	1,000.00
FICA	-	-	322.00	-	-
SC Retirement	-	-	759.00	-	-
Jury Trials	-	-	1,650.00	-	-
Law Enforcement Surcharge (State)	75.00	125.00	1,250.00	10.0%	-
Professional Services - Auditor (Court Fund)	-	-	1,000.00	-	-
State Assessment (County 11.16%)	53.99	173.96	900.00	19.3%	224.94
State Assessment (State 88.84%)	389.76	1,384.79	7,163.00	19.3%	3,940.95
Travel & Training	-	-	750.00	-	-
Victim's Advocate Surcharge (County)	75.00	125.00	1,250.00	10.0%	150.00
Total Court Fund	<u>593.75</u>	<u>2,308.75</u>	<u>19,244.00</u>		<u>5,315.89</u>
Alcohol Tax					
Capital Expenditures	-	-	20,000.00	-	-
Total Alcohol Tax	<u>-</u>	<u>-</u>	<u>20,000.00</u>		<u>-</u>
Total Used Toward Restricted funds	<u>\$ 60,647.30</u>	<u>112,012.98</u>	<u>704,744.00</u>	<u>15.9%</u>	<u>54,672.22</u>

Town of Seabrook Island
Statement of Revenues and Expenditures
Modified Cash Basis

For the Month and Five Months Ended May 31, 2023

	Current Year			% of Annual Budget	Prior Year-to- Date
	Current Month	Year to Date	Annual Budget		
Receipts to Be Used toward Designated Fund Balances					
Emergency Fund					
Emergency Fund Revenues	195.47	195.47	-	-	-
Total Emergency Fund	<u>195.47</u>	<u>195.47</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Designated Fund Receipts	<u>\$ 195.47</u>	<u>195.47</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures Used toward Designated Fund Balances					
Road and Drainage Fund					
Capital Expenditures	10,320.00	25,045.00	-	-	24,505.00
Total Road and Drainage Fund	<u>10,320.00</u>	<u>25,045.00</u>	<u>-</u>	<u>-</u>	<u>24,505.00</u>
Town Facilities Fund					
Capital Expenditures	8,250.00	24,700.00	-	-	-
Total Town Facilities Fund	<u>8,250.00</u>	<u>24,700.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Vehicle & Equipment Replacement Fund					
Vehicle & Equipment Replacement Fund Expenditures	-	-	-	-	39,000.00
Total Vehicle & Equipment Replacement Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,000.00</u>
Total Used Toward Designated funds	<u>\$ 18,570.00</u>	<u>49,745.00</u>	<u>-</u>	<u>-</u>	<u>63,505.00</u>

Supporting Schedules

**TOWN OF SEABROOK ISLAND
 ACCOMODATIONS TAX
 FYE 12/31/2023**

DATE		DUE FROM STATE	GENERAL 5%	ADVERT 30%	TOURISM 65%	TOTAL
	TOTALS 12/31/2022	67,012.58	-	-	414,758.33	414,758.33
	AUDITORS' ADJUSTMENT				-	-
	ADJUSTED BEGINNING BALANCE	67,012.58	-	-	414,758.33	414,758.33
Jan-23	Received from State	(67,012.58)	-	-	-	-
	Ck# 7719 Pyro Shows East Coast		-	-	(10,000.00)	(10,000.00)
	Interest Income		-	-	1,325.05	1,325.05
	TOTALS 1/31/2023	-	-	-	406,083.38	406,083.38
Feb-23	Ck# 7737 St. Johns Fire District		-	-	(18,500.00)	(18,500.00)
	Interest Income		-	-	1,286.15	1,286.15
	TOTALS 2/28/2023	-	-	-	388,869.53	388,869.53
Mar-23	Ck# 7763 CJM Concrete		-	-	(6,000.00)	(6,000.00)
	Ck# 7766 Scape a Lot				(2,375.00)	(2,375.00)
	Ck# 7770 Truist Bank				(511.65)	(511.65)
	Interest Income		-	-	1,259.32	1,259.32
	TOTALS 3/31/2023	-	-	-	381,242.20	381,242.20
Apr-23	Received from State		2,282.18	13,693.09	29,668.35	45,643.62
	Transfer to General Fund		(2,282.18)			(2,282.18)
	Truist Bank		-	-	(12,264.03)	(12,264.03)
	Interest Income		-	-	1,450.13	1,450.13
	TOTALS 4/30/2023	-	-	13,693.09	400,096.65	413,789.74
May-23	CK# 7803 Barrier Island Ocean Rescue		-	-	(21,268.26)	(21,268.26)
	Ck# 7804 Lowcountry Marine Mammal				(851.44)	(851.44)
	Truist Bank				(5,664.69)	(5,664.69)
	Ck# 7816 Charleston Area Conv Ctr			(13,693.09)		(13,693.09)
	Interest Income		-	-	1,315.56	1,315.56
	TOTALS 5/31/2023	-	-	-	373,627.82	373,627.82

**TOWN OF SEABROOK ISLAND
 CHARLESTON COUNTY ACCOMODATIONS TAX
 FYE 12/31/2023**

DATE		DUE FROM COUNTY	REVENUES	EXPENDITURES	OTHER	TOTAL
	TOTALS 12/31/2022	-	48,250.46	-	-	88,116.37
	ADJUSTMENT TO ESTIMATE		-			-
	ADJUSTED BEGINNING BALANCE	-	48,250.46	-	-	88,116.37
Jan-23	Interest Income	-	-		157.96	157.96
	TOTALS 1/31/2023	-	48,250.46	-	157.96	88,274.33
Feb-23	Received from State	-	16,832.92			16,832.92
	Interest Income			-	216.41	216.41
	TOTALS 2/28/2023	-	65,083.38	-	157.96	105,323.66
Mar-23	Interest Income	-	-		349.06	349.06
	TOTALS 3/31/2023	-	65,083.38	-	507.02	105,672.72
Apr-23	Interest Income	-	-		371.63	371.63
	TOTALS 4/30/2023	-	65,083.38	-	878.65	106,044.35
May-23	Received from State	-	8,059.69			8,059.69
	Ck# 7803 Barrier Is. Ocean Rescue	-	-	(17,556.35)		(17,556.35)
	Interest Income				341.15	341.15
	TOTALS 5/31/2023	-	73,143.07	(17,556.35)	1,219.80	96,888.84

**TOWN OF SEABROOK ISLAND
TOWN ACCOMMODATIONS TAX
FYE 12/31/2023**

DATE		DUE FROM COUNTY	REVENUES	EXPENDITURES	OTHER	TOTAL
	TOTALS 12/31/2022	-	-	-	-	-
	ADJUSTMENT TO ESTIMATE	-	-	-	-	-
	ADJUSTED BEGINNING BALANCE	-	-	-	-	-
Jan-23	Interest Income	-	-	-	-	-
	TOTALS 1/31/2023	-	-	-	-	-
Feb-23	Interest Income	-	-	-	-	-
	TOTALS 2/28/2023	-	-	-	-	-
Mar-23	Received from County	-	1,016.35	-	-	1,016.35
	Interest Income	-	-	-	3.37	3.37
	TOTALS 3/31/2023	-	1,016.35	-	-	1,019.72
Apr-23	Received from County	-	6,241.44	-	-	6,241.44
	Interest Income	-	-	-	25.54	25.54
	TOTALS 4/30/2023	-	6,241.44	-	25.54	7,286.70
May-23	Received from County	-	1,510.98	-	-	1,510.98
	Ck# 7803 Barrier Is. Ocean Rescue	-	-	(1,019.72)	-	(1,019.72)
	Interest Income	-	-	-	27.48	27.48
	TOTALS 5/31/2023	-	1,510.98	-	-	7,805.44

TOWN OF SEABROOK ISLAND
MUNICIPAL COURT
FYE 12/31/2023

DATE	REVENUES	EXPENDITURES				TOTAL
		LE SURCHARG	COUNTY ASSESSMEN	STATE ASSESSMEN	VICTIM'S ADVOCARE	
TOTALS 12/31/2022	-	-	-	-	-	-
ADJUSTMENT TO ESTIMATE	-					-
ADJUSTED BEGINNING BALANCE	-	-	-	-	-	-
Jan-23 Interest Income	-				-	-
TOTALS 1/31/2023	-	-	-	-	-	-
Feb-23 Interest Income	-				-	-
TOTALS 2/28/2023	-	-	-	-	-	-
Mar-23 Court Fines	1,083.75				-	1,083.75
Interest Income					-	-
TOTALS 3/31/2023	1,083.75	-	-	-	-	1,083.75
Apr-23 Interest Income	3.81				-	3.81
TOTALS 4/30/2023	1,087.56	-	-	-	-	1,087.56
May-23 Court Fines	361.25				-	361.25
Ck# 4910 SC State Treasurer		(75.00)		(389.76)		(464.76)
Ck# 4911 County Treasurer			(53.99)		(75.00)	(128.99)
Interest Income	3.02				-	3.02
TOTALS 5/31/2023	1,451.83	(75.00)	(53.99)	(389.76)	(75.00)	858.08

**TOWN OF SEABROOK ISLAND
 MISCELLANEOUS RESTRICTED FUNDS
 FYE 12/31/2023**

DATE		Alcohol Tax	American Rescue Plan Act (ARPA)	Short-Term Rental Permits
	TOTALS 12/31/2022	40,881.97	-	-
	AUDITORS' ADJUSTMENT	-	-	-
	ADJUSTED BEGINNING BALANCE	<u>40,881.97</u>	-	-
Jan-23	Interest Income	115.50	-	-
	TOTALS 1/31/2023	<u>40,997.47</u>	-	-
Feb-23	STR Permit Fees	-	-	3,725.00
	Interest Income	124.19	-	-
	TOTALS 2/28/2023	<u>41,121.66</u>	-	<u>3,725.00</u>
Mar-23	STR Permit Fees	-	-	1,850.00
	Interest Income	136.28	-	-
	TOTALS 3/31/2023	<u>41,257.94</u>	-	<u>5,575.00</u>
Apr-23	STR Permit Fees	-	-	133,225.00
	Interest Income	145.10	-	488.14
	TOTALS 4/30/2023	<u>41,403.04</u>	-	<u>139,288.14</u>
May-23	Received from State	3,000.00	-	-
	STR Permit Fees	-	-	80,352.00
	Interest Income	156.90	-	773.10
	TOTALS 5/31/2023	<u>44,559.94</u>	-	<u>220,413.24</u>

**TOWN OF SEABROOK ISLAND
MISCELLANEOUS DESIGNATED FUNDS
FYE 12/31/2023**

DATE	Emergency	Road and Drainage	Town Facilities	Vehicle Replacement Fund
TOTALS 12/31/2022	2,120,639.30	559,107.22	236,500.00	25,000.00
AUDITORS' ADJUSTMENT	-	-		
ADJUSTED BEGINNING BALANCE	2,120,639.30	559,107.22	236,500.00	25,000.00
Jan-23				
Ck# 7701 Machael E Karamus Architect	-		(3,250.00)	-
Ck# 7703 Machael E Karamus Architect			(4,750.00)	
Ck# 717 ESP Associates		(6,720.00)		
TOTALS 1/31/2023	2,120,639.30	552,387.22	228,500.00	25,000.00
Feb-23				
No Activity	-			-
TOTALS 2/28/2023	2,120,639.30	552,387.22	228,500.00	25,000.00
Mar-23				
Ck# 7769 Machael E Karamus Architect	-		(5,000.00)	-
Ck# 7776 Machael E Karamus Architect			(2,500.00)	
TOTALS 3/31/2023	2,120,639.30	552,387.22	221,000.00	25,000.00
Apr-23				
Ck# 7792 A.H. Schwacke & Assoc	-		(950.00)	-
ACH - ESP Associates		(5,845.00)		
TOTALS 4/30/2023	2,120,639.30	546,542.22	220,050.00	25,000.00
May-23				
Received from State	14,845.99			-
Ck# 7819 ESP Associates		(10,320.00)		
Ck# 7826 Seabrook Is. Utility Comm	(14,650.52)			
Ck# 7821 Michael E Karamus Architect			(8,250.00)	
TOTALS 5/31/2023	2,120,834.77	536,222.22	211,800.00	25,000.00