


MEMORANDUM

To: Mayor and Members of the Village Council

From: Donald J. Lunny, Jr., Esq. 

Date: February 11, 2021

Re: Re: Draft Resolution Approving 2019-2020 Financial Statements

Copy: Lisa Tayar, Prototype
William "Bill" Benson, CPA, *Keefe McCullough* Managing Partner

Attached, please find a Resolution approving the Village Financial Statements for Fiscal Year 2019-2020. The Statements were prepared with assistance from Certified Public Accounting Firm *Keefe McCullough*.

Once the Resolution is approved:

1. Lisa should post them on the website as the Village's Financial Statements FY 2019-2020.
2. the Mayor and Bill can access the Florida Department of Financial Services Electronic Annual Financial Report database, and make such data entries as are appropriate and consistent with the Village's approved 2019-2020 Fiscal Year Financial Statements so as to enable to State to receive such electronic reporting for the 2019-2020 Fiscal Year.

This draft Resolution approving the FY 2019-2020 Financial Statements is now ready for consideration.

Please also note that the *Keefe McCullough* Firm also prepared a General Ledger for the Village Fiscal Year 2019-2020. This is attached to this Memorandum for your information.

018862-18001 [4168242]

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12/16/20

Accrual Basis

Village of Lazy Lake

General Ledger

As of September 30, 2020

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
102 - Suntrust									69,701.63
Check	10/01/2019	5127		Brinkley Morgan		752.2 - Village ...		2,623.90	67,077.73
Check	10/02/2019	ACH		Waste Management		767.2 - Trash C...		373.62	66,704.11
Check	10/02/2019	5128		Broward County EP ...		720 - Code Enf...		1,903.69	64,800.42
Check	10/03/2019	5130		City of Fort Lauderdale		730 - Fire Prot...		1,689.00	63,111.42
Check	10/04/2019	5124		Grand Properties		776 - Office Rent		450.00	62,661.42
Check	10/18/2019	5132		Solitude Lake Mana...		779 - Repairs a...		185.00	62,476.42
Check	10/21/2019	5135		Grand Properties		776 - Office Rent		22.50	62,453.92
Check	10/29/2019	ACH		FPL		767.1 - Electric		16.19	62,437.73
Check	10/29/2019	ACH		FPL		767.1 - Electric		205.37	62,232.36
Deposit	10/31/2019				Deposit	-SPLIT-	568.22		62,800.58
Check	11/01/2019	ACH		Waste Management		767.2 - Trash C...		373.62	62,426.96
Check	11/04/2019	5139		Prototype Inc		757 - Prototype...		682.38	61,744.58
Check	11/06/2019	5137		Brinkley Morgan		752.2 - Village ...		5,560.40	56,184.18
Check	11/08/2019	5136		Grand Properties		776 - Office Rent		472.00	55,712.18
Check	11/22/2019	5142		Brinkley Morgan		752.2 - Village ...		2,783.58	52,928.60
Check	11/25/2019	5143		Prototype Inc		757 - Prototype...		625.00	52,303.60
Check	11/26/2019	5144		FPL		767.1 - Electric		15.45	52,288.15
Check	11/26/2019	ACH		FPL		767.1 - Electric		175.87	52,112.28
Deposit	11/30/2019				Deposit	-SPLIT-	536.67		52,548.95
Check	12/02/2019	ACH		Waste Management		767.2 - Trash C...		373.62	52,275.33
Check	12/03/2019	5140		Grand Properties		776 - Office Rent		472.00	51,803.33
Check	12/10/2019	5144		Solitude Lake Mana...		779 - Repairs a...		370.00	51,433.33
Check	12/10/2019	5148		Brinkley Morgan		752.2 - Village ...		2,594.06	48,839.27
Check	12/11/2019	5149		Keefe McCullough		752.1 - Accoun...		4,250.00	44,589.27
Check	12/11/2019	5150		Prototype Inc		757 - Prototype...		625.00	43,964.27
Check	12/16/2019	5145		FIC of Ft Lauderdale		743 - Insurance...		1,245.44	42,718.83
Check	12/20/2019	99		Evan Anthony	Reimburse...	779 - Repairs a...		400.00	42,318.83
Check	12/26/2019	5151		Florida Surety Bonds		718 - Bonds		257.00	42,061.83
Check	12/27/2019	ACH		FPL		767.1 - Electric		15.69	42,046.14
Check	12/27/2019	ACH		FPL		767.1 - Electric		205.77	41,840.37
Deposit	12/31/2019				Deposit	-SPLIT-	31,960.24		73,800.61
Check	01/02/2020	ACH		Waste Management		767.2 - Trash C...		373.62	73,426.99
Check	01/06/2020	5146		Grand Properties		776 - Office Rent		472.00	72,954.99
Check	01/21/2020	5152		Solitude Lake Mana...		779 - Repairs a...		185.00	72,769.99
Check	01/24/2020	5159		Sun Sentinel		710 - Advertisi...		1,603.00	71,166.99
Check	01/27/2020	5160		Tedra Allen	Clerical Serv...	729 - Election ...		1,500.00	69,666.99
Check	01/28/2020	5155		Brinkley Morgan		752.2 - Village ...		1,461.88	68,205.11
Check	01/28/2020	ACH		FPL		767.1 - Electric		16.00	68,189.11
Check	01/28/2020	ACH		FPL		767.1 - Electric		216.77	67,972.34
Deposit	01/28/2020				Deposit	-SPLIT-	103.93		68,076.27
Check	01/29/2020	5156		Broward County		410.1 - Ad Valo...		47.00	68,029.27
Check	01/29/2020	5158		Prototype Inc		757 - Prototype...		625.00	67,404.27
Check	01/31/2020	ACH		Waste Management		767.2 - Trash C...		373.62	67,030.65
Check	02/03/2020	5153		Grand Properties		776 - Office Rent		472.00	66,558.65
Check	02/06/2020	5157		City of Fort Lauderdale		730 - Fire Prot...		956.68	65,601.97
Check	02/06/2020	5161		City of Fort Lauderdale		730 - Fire Prot...		3,780.19	61,821.78
Check	02/21/2020	5164		Brinkley Morgan		752.2 - Village ...		876.53	60,945.25
Check	02/21/2020	5165		Prototype Inc		757 - Prototype...		625.00	60,320.25
Check	02/21/2020	5166		Brinkley Morgan		752.2 - Village ...		421.48	59,898.77
Check	02/25/2020	ACH		FPL		767.1 - Electric		15.32	59,883.45
Check	02/25/2020	ACH		FPL		767.1 - Electric		187.64	59,695.81
Check	02/28/2020	100		Northern Trust		717 - Bank Ser...		132.00	59,563.81
Deposit	02/28/2020				Deposit	-SPLIT-	157.25		59,721.06
Check	03/02/2020	ACH		Waste Management		767.2 - Trash C...		373.62	59,347.44
Check	03/03/2020	5162		Grand Properties		776 - Office Rent		472.00	58,875.44
Check	03/06/2020	5169		Solitude Lake Mana...		779 - Repairs a...		185.00	58,690.44
Check	03/11/2020	5167		Broward County EP ...		751 - Permits		3,198.45	55,491.99
Check	03/25/2020	ACH		FPL		767.1 - Electric		15.32	55,476.67
Check	03/25/2020	ACH		FPL		767.1 - Electric		186.32	55,290.35
Check	03/25/2020	ACH		FPL		767.1 - Electric		5.00	55,285.35
Check	03/30/2020	5172		Brinkley Morgan		752.2 - Village ...		2,522.99	52,762.36
Check	03/30/2020	5173		Broward County EP ...		751 - Permits		85.67	52,676.69
Check	03/30/2020	5175		Prototype Inc		757 - Prototype...		625.00	52,051.69
Deposit	03/31/2020				Deposit	-SPLIT-	5,718.36		57,770.05
Check	03/31/2020	5176		Solitude Lake Mana...		779 - Repairs a...		185.00	57,585.05
Check	04/02/2020	ACH		Waste Management		767.2 - Trash C...		373.62	57,211.43
Check	04/03/2020	5170		Grand Properties		776 - Office Rent		472.00	56,739.43
Check	04/28/2020	ACH		FPL		767.1 - Electric		15.70	56,723.73
Check	04/28/2020	ACH		FPL		767.1 - Electric		207.86	56,515.87
Check	04/28/2020	ACH		FPL		767.1 - Electric		5.00	56,510.87
Deposit	04/30/2020				Deposit	-SPLIT-	3,392.39		59,903.26
Check	04/30/2020	5180		Brinkley Morgan		752.2 - Village ...		947.60	58,955.66
Check	05/01/2020	ACH		Waste Management		767.2 - Trash C...		373.62	58,582.04
Check	05/01/2020	ACH		FPL		767.1 - Electric		14.49	58,567.55
Check	05/04/2020	5177		Grand Properties		776 - Office Rent		472.00	58,095.55
Check	05/04/2020	5179		Prototype Inc		757 - Prototype...		625.00	57,470.55
Check	05/13/2020	5185		Solitude Lake Mana...		779 - Repairs a...		185.00	57,285.55
Check	05/21/2020	5168		John Boisseau and ...		788.1 - Travel ...		40.25	57,245.30
Check	05/21/2020	5174		John Boisseau and ...		788.1 - Travel ...		40.00	57,205.30
Check	05/21/2020	5186		John Boisseau and ...		788.1 - Travel ...		50.00	57,155.30
Check	05/22/2020	5184		City of Fort Lauderdale		730 - Fire Prot...		2,854.53	54,300.77
Check	05/27/2020	ACH		FPL		767.1 - Electric		146.52	54,154.25
Check	05/27/2020	ACH		FPL		767.1 - Electric		5.00	54,149.25
Deposit	05/31/2020				Deposit	-SPLIT-	410.20		54,559.45
Check	06/01/2020	5181		Prototype Inc		757 - Prototype...		625.00	53,934.45
Check	06/01/2020	5182		Grand Properties		776 - Office Rent		472.00	53,462.45
Check	06/02/2020	5187		Brinkley Morgan		752.2 - Village ...		994.98	52,467.47
Check	06/02/2020	5188		Solitude Lake Mana...		779 - Repairs a...		185.00	52,282.47
Check	06/02/2020	ACH		Waste Management		767.2 - Trash C...		373.62	51,908.85

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12/16/20

Accrual Basis

**Village of Lazy Lake
General Ledger
As of September 30, 2020**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Check	06/16/2020	5193		Solitude Lake Mana...		779 - Repairs a...		185.00	51,723.85
Check	06/16/2020	5194		Waste Management		767.2 - Trash C...		1,055.99	50,667.86
Check	06/23/2020	5195		Brinkley Morgan		752.2 - Village ...		142.14	50,525.72
Check	06/29/2020	5189		Prototype Inc		757 - Prototype...		625.00	49,900.72
Check	06/29/2020	ACH		FPL		767.1 - Electric		15.73	49,884.99
Check	06/29/2020	ACH		FPL		767.1 - Electric		168.64	49,716.35
Check	06/29/2020	ACH		Cash		717 - Bank Ser...		5.00	49,711.35
Deposit	06/30/2020				Deposit	-SPLIT-	728.72		50,440.07
Check	07/01/2020	5148		Top Dog Electric		779 - Repairs a...		1,000.00	49,440.07
Check	07/02/2020	ACH		Waste Management		767.2 - Trash C...		443.95	48,996.12
Check	07/02/2020	ACH		FPL		767.1 - Electric		15.43	48,980.69
Check	07/07/2020	5190		Grand Properties		776 - Office Rent		472.00	48,508.69
Check	07/17/2020	5196		Solitude Lake Mana...		779 - Repairs a...		185.00	48,323.69
Check	07/28/2020	ACH		FPL		767.1 - Electric		194.18	48,129.51
Deposit	07/31/2020				Deposit	-SPLIT-	5,378.17		53,507.68
Check	07/31/2020	5197		Prototype Inc		757 - Prototype...		625.00	52,882.68
Check	07/31/2020	ACH		Waste Management		767.2 - Trash C...		443.95	52,438.73
Check	07/31/2020	ACH		Cash		717 - Bank Ser...		5.00	52,433.73
Check	08/04/2020	5149		John Boisseau and ...	Reimburseme...	779 - Repairs a...		195.70	52,238.03
Check	08/04/2020	5150		John Boisseau and ...	Aerator Electri...	767.1 - Electric		71.60	52,166.43
Check	08/04/2020	5198		Grand Properties		776 - Office Rent		472.00	51,694.43
Check	08/10/2020	5203		Prototype Inc		757 - Prototype...		89.78	51,604.65
Check	08/11/2020	5204		Brinkley Morgan		752.2 - Village ...		923.91	50,680.74
Check	08/17/2020	5200		Solitude Lake Mana...		779 - Repairs a...		185.00	50,495.74
Check	08/20/2020	ACH		Go Daddy		710 - Advertisi...		180.00	50,315.74
Check	08/26/2020	ACH		FPL		767.1 - Electric		15.43	50,300.31
Check	08/28/2020	5206		Top Dog Electric		779 - Repairs a...		287.55	50,012.76
Deposit	08/31/2020				Deposit	-SPLIT-	504.40		50,517.16
Check	08/31/2020	5201		Prototype Inc		757 - Prototype...		625.00	49,892.16
Check	08/31/2020	ACH		FPL		767.1 - Electric		182.94	49,709.22
Check	09/02/2020	5202		Grand Properties		776 - Office Rent		472.00	49,237.22
Check	09/02/2020	ACH		Waste Management		767.2 - Trash C...		443.95	48,793.27
Check	09/17/2020	5207		Solitude Lake Mana...		779 - Repairs a...		185.00	48,608.27
Check	09/17/2020	5211		Brinkley Morgan		752.2 - Village ...		1,492.46	47,115.81
Check	09/18/2020	5212		Broward County EP ...		751 - Permits		439.11	46,676.70
Check	09/21/2020	5213		Solitude Lake Mana...		779 - Repairs a...		884.09	45,792.61
Check	09/29/2020	ACH		FPL		767.1 - Electric		15.73	45,776.88
Deposit	09/30/2020				Deposit	-SPLIT-	524.77		46,301.65
Check	09/30/2020	5208		Prototype Inc		757 - Prototype...		625.00	45,676.65
Total 102 - Suntrust							49,983.32	74,008.30	45,676.65
105 - Northern Trust									0.00
Total 105 - Northern Trust									0.00
117 - Accounts Receivable									0.00
Total 117 - Accounts Receivable									0.00
125 - FEMA Receivable									6,255.00
Deposit	12/31/2019			State of Florida	Deposit	102 - Suntrust		6,255.00	0.00
Total 125 - FEMA Receivable							0.00	6,255.00	0.00
169 - Accumulated Depreciation									0.00
Total 169 - Accumulated Depreciation									0.00
20000 - Accounts Payable									0.00
Total 20000 - Accounts Payable									0.00
267 - Payroll Liabilities									0.00
Total 267 - Payroll Liabilities									0.00
381 - Fund Balance									-75,956.63
Total 381 - Fund Balance									-75,956.63
30000 - Opening Balance Equity									0.00
Total 30000 - Opening Balance Equity									0.00
417 - Use of Fund Balance Reserves									0.00
Total 417 - Use of Fund Balance Reserves									0.00
410 - Property Taxes									0.00
410.1 - Ad Valorem Taxes - Broward Cty									0.00
Deposit	10/31/2019			Broward County	Deposit	102 - Suntrust		30.82	-30.82
Deposit	11/30/2019			Broward County	Deposit	102 - Suntrust		2.07	-32.89
Deposit	12/31/2019			Broward County	Deposit	102 - Suntrust		21,758.64	-21,791.53
Deposit	01/28/2020			Broward County	Deposit	102 - Suntrust		15.36	-21,806.89
Check	01/29/2020	5156		Broward County		102 - Suntrust	47.00		-21,759.89
Deposit	02/28/2020			Broward County	Deposit	102 - Suntrust		0.58	-21,760.47
Deposit	03/31/2020			Broward County	Deposit	102 - Suntrust		5,587.68	-27,348.15
Deposit	04/30/2020			Broward County	Deposit	102 - Suntrust		2,992.34	-30,340.49
Deposit	05/31/2020			Broward County	Deposit	102 - Suntrust		0.30	-30,340.79
Deposit	06/30/2020			Broward County	Deposit	102 - Suntrust		0.23	-30,341.02
Deposit	07/31/2020			Broward County	Deposit	102 - Suntrust		4,974.37	-35,315.39
Deposit	08/31/2020			Broward County	Deposit	102 - Suntrust		8.53	-35,323.92
Deposit	09/30/2020			Broward County	Deposit	102 - Suntrust		4.49	-35,328.41
Total 410.1 - Ad Valorem Taxes - Broward Cty							47.00	35,375.41	-35,328.41

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12/16/20

Accrual Basis

**Village of Lazy Lake
General Ledger
As of September 30, 2020**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
410 • Property Taxes - Other									0.00
Total 410 • Property Taxes - Other									0.00
Total 410 • Property Taxes							47.00	35,375.41	-35,328.41
411 • Local Option Gas Tax									0.00
Total 411 • Local Option Gas Tax									0.00
412 • FPL Franchise									0.00
Deposit	04/30/2020			FPL	Deposit	102 • Suntrust		121.85	-121.85
Deposit	05/31/2020			FPL	Deposit	102 • Suntrust		125.40	-247.25
Deposit	06/30/2020			FPL	Deposit	102 • Suntrust		174.96	-422.21
Deposit	07/31/2020			FPL	Deposit	102 • Suntrust		134.33	-556.54
Deposit	08/31/2020			FPL	Deposit	102 • Suntrust		199.90	-756.44
Deposit	09/30/2020			FPL	Deposit	102 • Suntrust		220.63	-977.07
Total 412 • FPL Franchise							0.00	977.07	-977.07
413 • State Revenue Sharing									0.00
Deposit	10/31/2019			-MULTIPLE-	Deposit	102 • Suntrust		537.40	-537.40
Deposit	11/30/2019			State of Florida	Deposit	102 • Suntrust		534.60	-1,072.00
Deposit	12/31/2019			State of Florida	Deposit	102 • Suntrust		3,946.60	-5,018.60
Deposit	01/28/2020			State of Florida	Deposit	102 • Suntrust		88.57	-5,107.17
Deposit	02/28/2020			State of Florida	Deposit	102 • Suntrust		156.67	-5,263.84
Deposit	03/31/2020			State of Florida	Deposit	102 • Suntrust		130.68	-5,394.52
Deposit	04/30/2020			State of Florida	Deposit	102 • Suntrust		278.20	-5,672.72
Deposit	05/31/2020			State of Florida	Deposit	102 • Suntrust		284.50	-5,957.22
Deposit	06/30/2020			State of Florida	Deposit	102 • Suntrust		553.53	-6,510.75
Deposit	07/31/2020			State of Florida	Deposit	102 • Suntrust		269.47	-6,780.22
Deposit	08/31/2020			State of Florida	Deposit	102 • Suntrust		295.97	-7,076.19
Deposit	09/30/2020			State of Florida	Deposit	102 • Suntrust		299.65	-7,375.84
Total 413 • State Revenue Sharing							0.00	7,375.84	-7,375.84
414 • Sales & Use Taxes									0.00
Total 414 • Sales & Use Taxes									0.00
415 • Interest Income - Tax Collector									0.00
Total 415 • Interest Income - Tax Collector									0.00
416 • Miscellaneous Income									0.00
Total 416 • Miscellaneous Income									0.00
754 • Miscellaneous Expense									0.00
Total 754 • Miscellaneous Expense									0.00
718 • Bonds									0.00
Check	12/26/2019	5151		Florida Surety Bonds		102 • Suntrust	257.00		257.00
Total 718 • Bonds							257.00	0.00	257.00
710 • Advertising and Promotion									0.00
Check	01/24/2020	5159		Sun Sentinel		102 • Suntrust	1,603.00		1,603.00
Check	08/20/2020	ACH		Go Daddy		102 • Suntrust	180.00		1,783.00
Total 710 • Advertising and Promotion							1,783.00	0.00	1,783.00
716 • Automobile Expense									0.00
Total 716 • Automobile Expense									0.00
717 • Bank Service Charges									0.00
Check	02/28/2020	100		Northern Trust		102 • Suntrust	132.00		132.00
Check	06/29/2020	ACH		Cash		102 • Suntrust	5.00		137.00
Check	07/31/2020	ACH		Cash		102 • Suntrust	5.00		142.00
Total 717 • Bank Service Charges							142.00	0.00	142.00
720 • Code Enforcement									0.00
Check	10/02/2019	5128		Broward County EP ...		102 • Suntrust	1,903.69		1,903.69
Total 720 • Code Enforcement							1,903.69	0.00	1,903.69
728 • Depreciation Expense									0.00
Total 728 • Depreciation Expense									0.00
729 • Election Costs-State of Florida									0.00
Check	01/27/2020	5160		Tedra Allen	Clerical Servic...	102 • Suntrust	1,500.00		1,500.00
Total 729 • Election Costs-State of Florida							1,500.00	0.00	1,500.00
730 • Fire Protection & EMS Services									0.00
Check	10/03/2019	5130		City of Fort Lauderdale		102 • Suntrust	1,689.00		1,689.00
Check	02/06/2020	5157		City of Fort Lauderdale		102 • Suntrust	956.68		2,645.68
Check	02/06/2020	5161		City of Fort Lauderdale		102 • Suntrust	3,780.19		6,425.87
Check	05/22/2020	5184		City of Fort Lauderdale		102 • Suntrust	2,854.53		9,280.40
Total 730 • Fire Protection & EMS Services							9,280.40	0.00	9,280.40
743 • Insurance Costs									0.00
Check	12/16/2019	5145		FIC of Ft Lauderdale		102 • Suntrust	1,245.44		1,245.44
Total 743 • Insurance Costs							1,245.44	0.00	1,245.44

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Accrual Basis

**Village of Lazy Lake
General Ledger
As of September 30, 2020**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
746 · Interest Expense									0.00
Total 746 · Interest Expense									0.00
770.1 · Promo and Entertainment									0.00
Total 770.1 · Promo and Entertainment									0.00
776 · Office Rent									0.00
Check	10/04/2019	5124		Grand Properties		102 · Suntrust	450.00		450.00
Check	10/21/2019	5135		Grand Properties		102 · Suntrust	22.50		472.50
Check	11/08/2019	5136		Grand Properties		102 · Suntrust	472.00		944.50
Check	12/03/2019	5140		Grand Properties		102 · Suntrust	472.00		1,416.50
Check	01/06/2020	5146		Grand Properties		102 · Suntrust	472.00		1,888.50
Check	02/03/2020	5153		Grand Properties		102 · Suntrust	472.00		2,360.50
Check	03/03/2020	5162		Grand Properties		102 · Suntrust	472.00		2,832.50
Check	04/03/2020	5170		Grand Properties		102 · Suntrust	472.00		3,304.50
Check	05/04/2020	5177		Grand Properties		102 · Suntrust	472.00		3,776.50
Check	06/01/2020	5182		Grand Properties		102 · Suntrust	472.00		4,248.50
Check	07/07/2020	5190		Grand Properties		102 · Suntrust	472.00		4,720.50
Check	08/04/2020	5198		Grand Properties		102 · Suntrust	472.00		5,192.50
Check	09/02/2020	5202		Grand Properties		102 · Suntrust	472.00		5,664.50
Total 776 · Office Rent							5,664.50	0.00	5,664.50
755 · Office Supplies									0.00
Total 755 · Office Supplies									0.00
66000 · Payroll Expenses									0.00
Total 66000 · Payroll Expenses									0.00
751 · Permits									0.00
Check	03/11/2020	5167		Broward County EP ...		102 · Suntrust	3,198.45		3,198.45
Check	03/30/2020	5173		Broward County EP ...		102 · Suntrust	85.67		3,284.12
Check	09/18/2020	5212		Broward County EP ...		102 · Suntrust	439.11		3,723.23
Total 751 · Permits							3,723.23	0.00	3,723.23
752 · Professional Fees									0.00
752.1 · Accounting									0.00
Check	12/11/2019	5149		Keefe McCullough		102 · Suntrust	4,250.00		4,250.00
Total 752.1 · Accounting							4,250.00	0.00	4,250.00
752.2 · Village Attorney									0.00
Check	10/01/2019	5127		Brinkley Morgan		102 · Suntrust	2,623.90		2,623.90
Check	11/06/2019	5137		Brinkley Morgan		102 · Suntrust	5,560.40		8,184.30
Check	11/22/2019	5142		Brinkley Morgan		102 · Suntrust	2,783.58		10,967.88
Check	12/10/2019	5148		Brinkley Morgan		102 · Suntrust	2,594.06		13,561.94
Check	01/28/2020	5155		Brinkley Morgan		102 · Suntrust	1,461.88		15,023.82
Check	02/21/2020	5164		Brinkley Morgan		102 · Suntrust	876.53		15,900.35
Check	02/21/2020	5166		Brinkley Morgan		102 · Suntrust	421.48		16,321.83
Check	03/30/2020	5172		Brinkley Morgan		102 · Suntrust	2,522.99		18,844.82
Check	04/30/2020	5180		Brinkley Morgan		102 · Suntrust	947.60		19,792.42
Check	06/02/2020	5187		Brinkley Morgan		102 · Suntrust	994.98		20,787.40
Check	06/23/2020	5195		Brinkley Morgan		102 · Suntrust	142.14		20,929.54
Check	08/11/2020	5204		Brinkley Morgan		102 · Suntrust	923.91		21,853.45
Check	09/17/2020	5211		Brinkley Morgan		102 · Suntrust	1,482.46		23,345.91
Total 752.2 · Village Attorney							23,345.91	0.00	23,345.91
752 · Professional Fees - Other									0.00
Total 752 · Professional Fees - Other									0.00
Total 752 · Professional Fees							27,595.91	0.00	27,595.91
757 · Prototype Administrative Servic									0.00
Check	11/04/2019	5139		Prototype Inc		102 · Suntrust	682.38		682.38
Check	11/25/2019	5143		Prototype Inc		102 · Suntrust	625.00		1,307.38
Check	12/11/2019	5150		Prototype Inc		102 · Suntrust	625.00		1,932.38
Check	01/29/2020	5158		Prototype Inc		102 · Suntrust	625.00		2,557.38
Check	02/21/2020	5165		Prototype Inc		102 · Suntrust	625.00		3,182.38
Check	03/30/2020	5175		Prototype Inc		102 · Suntrust	625.00		3,807.38
Check	05/04/2020	5179		Prototype Inc		102 · Suntrust	625.00		4,432.38
Check	06/01/2020	5181		Prototype Inc		102 · Suntrust	625.00		5,057.38
Check	06/29/2020	5189		Prototype Inc		102 · Suntrust	625.00		5,682.38
Check	07/31/2020	5197		Prototype Inc		102 · Suntrust	625.00		6,307.38
Check	08/10/2020	5203		Prototype Inc		102 · Suntrust	89.78		6,397.16
Check	08/31/2020	5201		Prototype Inc		102 · Suntrust	625.00		7,022.16
Check	09/30/2020	5208		Prototype Inc		102 · Suntrust	625.00		7,647.16
Total 757 · Prototype Administrative Servic							7,647.16	0.00	7,647.16

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12/16/20

Accrual Basis

**Village of Lazy Lake
General Ledger
As of September 30, 2020**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
779 - Repairs and Maintenance									
Check	10/18/2019	5132		Solitude Lake Mana...		102 - Suntrust	185.00		0.00
Check	12/10/2019	5144		Solitude Lake Mana...		102 - Suntrust	370.00		185.00
Check	12/20/2019	99		Evan Anthony	Reimburseme...	102 - Suntrust	400.00		555.00
Check	01/21/2020	5152		Solitude Lake Mana...		102 - Suntrust	185.00		955.00
Check	03/06/2020	5169		Solitude Lake Mana...		102 - Suntrust	185.00		1,140.00
Check	03/31/2020	5176		Solitude Lake Mana...		102 - Suntrust	185.00		1,325.00
Check	05/13/2020	5185		Solitude Lake Mana...		102 - Suntrust	185.00		1,510.00
Check	06/02/2020	5188		Solitude Lake Mana...		102 - Suntrust	185.00		1,695.00
Check	06/16/2020	5193		Solitude Lake Mana...		102 - Suntrust	185.00		1,880.00
Check	07/01/2020	5148		Top Dog Electric		102 - Suntrust	1,000.00		2,065.00
Check	07/17/2020	5196		Solitude Lake Mana...		102 - Suntrust	185.00		3,065.00
Check	08/04/2020	5149		John Boisseau and ...	Reimburseme...	102 - Suntrust	195.70		3,250.00
Check	08/17/2020	5200		Solitude Lake Mana...		102 - Suntrust	185.00		3,445.70
Check	08/28/2020	5206		Top Dog Electric		102 - Suntrust	287.55		3,630.70
Check	09/17/2020	5207		Solitude Lake Mana...		102 - Suntrust	185.00		3,818.25
Check	09/21/2020	5213		Solitude Lake Mana...		102 - Suntrust	884.09		4,103.25
Total 779 - Repairs and Maintenance							4,987.34	0.00	4,987.34
780 - Security									
Total 780 - Security									0.00
785 - Telephone Expense									
Total 785 - Telephone Expense									0.00
788.1 - Travel Expense									
Check	05/21/2020	5168		John Boisseau and ...		102 - Suntrust	40.25		0.00
Check	05/21/2020	5174		John Boisseau and ...		102 - Suntrust	40.00		40.25
Check	05/21/2020	5186		John Boisseau and ...		102 - Suntrust	50.00		80.25
Total 788.1 - Travel Expense							130.25	0.00	130.25
767 - Utilities									
767.1 - Electric									
Check	10/29/2019	ACH	FPL			102 - Suntrust	16.19		0.00
Check	10/29/2019	ACH	FPL			102 - Suntrust	205.37		16.19
Check	11/26/2019	5144	FPL			102 - Suntrust	15.45		221.56
Check	11/26/2019	ACH	FPL			102 - Suntrust	175.87		237.01
Check	12/27/2019	ACH	FPL			102 - Suntrust	15.69		412.88
Check	12/27/2019	ACH	FPL			102 - Suntrust	205.77		428.57
Check	01/28/2020	ACH	FPL			102 - Suntrust	16.00		634.34
Check	01/28/2020	ACH	FPL			102 - Suntrust	216.77		650.34
Check	02/25/2020	ACH	FPL			102 - Suntrust	15.32		867.11
Check	02/25/2020	ACH	FPL			102 - Suntrust	187.64		882.43
Check	03/25/2020	ACH	FPL			102 - Suntrust	15.32		1,070.07
Check	03/25/2020	ACH	FPL			102 - Suntrust	186.32		1,085.39
Check	03/25/2020	ACH	FPL			102 - Suntrust	5.00		1,271.71
Check	04/28/2020	ACH	FPL			102 - Suntrust	15.70		1,276.71
Check	04/28/2020	ACH	FPL			102 - Suntrust	207.86		1,292.41
Check	04/28/2020	ACH	FPL			102 - Suntrust	5.00		1,500.27
Check	05/01/2020	ACH	FPL			102 - Suntrust	14.49		1,505.27
Check	05/27/2020	ACH	FPL			102 - Suntrust	146.52		1,519.76
Check	05/27/2020	ACH	FPL			102 - Suntrust	5.00		1,666.28
Check	06/29/2020	ACH	FPL			102 - Suntrust	15.73		1,671.28
Check	06/29/2020	ACH	FPL			102 - Suntrust	168.64		1,687.01
Check	07/02/2020	ACH	FPL			102 - Suntrust	15.43		1,855.65
Check	07/28/2020	ACH	FPL			102 - Suntrust	194.18		1,871.08
Check	08/04/2020	5150	John Boisseau and ...	Aerator Electri...		102 - Suntrust	71.60		2,065.26
Check	08/26/2020	ACH	FPL			102 - Suntrust	15.43		2,136.86
Check	08/31/2020	ACH	FPL			102 - Suntrust	182.94		2,152.29
Check	09/29/2020	ACH	FPL			102 - Suntrust	15.73		2,335.23
Total 767.1 - Electric							2,350.96	0.00	2,350.96
767.2 - Trash Collection Expenses									
Check	10/02/2019	ACH	Waste Management			102 - Suntrust	373.62		0.00
Check	11/01/2019	ACH	Waste Management			102 - Suntrust	373.62		373.62
Check	12/02/2019	ACH	Waste Management			102 - Suntrust	373.62		747.24
Check	01/02/2020	ACH	Waste Management			102 - Suntrust	373.62		1,120.86
Check	01/31/2020	ACH	Waste Management			102 - Suntrust	373.62		1,494.48
Check	03/02/2020	ACH	Waste Management			102 - Suntrust	373.62		1,868.10
Check	04/02/2020	ACH	Waste Management			102 - Suntrust	373.62		2,241.72
Check	05/01/2020	ACH	Waste Management			102 - Suntrust	373.62		2,615.34
Check	06/02/2020	ACH	Waste Management			102 - Suntrust	373.62		2,988.96
Check	06/16/2020	5194	Waste Management			102 - Suntrust	1,055.99		3,362.58
Check	07/02/2020	ACH	Waste Management			102 - Suntrust	443.95		4,418.57
Check	07/31/2020	ACH	Waste Management			102 - Suntrust	443.95		4,862.52
Check	09/02/2020	ACH	Waste Management			102 - Suntrust	443.95		5,306.47
Total 767.2 - Trash Collection Expenses							5,750.42	0.00	5,750.42
767.3 - Water									
Total 767.3 - Water									0.00
767 - Utilities - Other									
Total 767 - Utilities - Other									0.00
Total 767 - Utilities							8,101.38	0.00	8,101.38
790 - Transfers Out									
Total 790 - Transfers Out									0.00
									0.00

1:14 PM

12/16/20

Accrual Basis

**Village of Lazy Lake
General Ledger
As of September 30, 2020**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
900 - Ask My Accountant									0.00
Total 900 - Ask My Accountant									0.00
No acct									0.00
Total no acct									0.00
TOTAL							123,991.62	123,991.62	0.00

RESOLUTION NO. 2021- ____

A RESOLUTION OF THE VILLAGE OF LAZY LAKE, BROWARD COUNTY, FLORIDA PERTAINING TO THE SUBJECT OF PUBLIC FINANCE; PROVIDING FINDINGS; RATIFYING AND APPROVING FINANCIAL STATEMENTS FOR THE VILLAGE FISCAL YEAR 2019-2020; PROVIDING DIRECTIONS: PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE THEREFOR.

Whereas, the Village of Lazy Lake 2019-2020 Fiscal Year ended on September 30, 2020; and,

Whereas, the Village has retained the Certified Public Accounting Firm *Keefe McCullough* to assist the Village in preparing for the Village Financial Statements for the Village Fiscal Year 2019-2020; and

Whereas, the draft Village Financial Statements for the Village Fiscal Year 2019-2020 are attached to this Resolution as Composite Exhibit "1," and were prepared with assistance from the *Keefe McCullough* Firm; and,

Whereas, the Village Council wishes to approve the Financial Statements attached to this Resolution as Composite Exhibit "1," and provide directions with respect thereto;

NOW, THEREFOR, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF LAZY LAKE, FLORIDA, THAT:

Section 1. The foregoing recitals are approved.

Section 2. The Village Financial Statements for Village Fiscal Year 2019-2020 which are attached as Composite Exhibit "1" are hereby approved.

Section 3. The Administrative Assistant is directed to post the Composite "1" documents on the Village Website, as the Village FY 2019-2020 Financial Statements, where they shall remain for two (2) years from the effective date of this Resolution.

Section 4. The Mayor, with assistance from the Certified Public Accounting Firm *Keefe McCullough*, is directed to access the Florida Department of Financial Services Electronic Annual Financial Report database, and make such data entries as are appropriate and consistent with the Village's approved 2019-2020 Fiscal Year Financial Statements so as to enable to State to receive such electronic reporting for the Village's 2019-2020 Fiscal Year.

Section 5: Should any section, paragraph, sentence, clause, phrase or other part of this Resolution be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of this Resolution as a whole or any portion or part thereof, other than the part so declared to be invalid.

Section 6: This Resolution shall become effective immediately after passage by the Village Council and by signature by the Mayor.

PASSED AND ADOPTED BY THE VILLAGE COUNCIL this ____ day of February 2021.

Council Member	Voice Vote		Absent
Daniel Copher	Yea ____	Nay ____	____
Patrick Kaufman	Yea ____	Nay ____	____
Carlton Kirby	Yea ____	Nay ____	____
Ray Nyhuis	Yea ____	Nay ____	____
Richard Willard	Yea ____	Nay ____	____

SIGNED BY THE MAYOR this ____ day of February 2021.

MAYOR EVAN ANTHONY

ATTEST:

VILLAGE ADMINISTRATIVE ASSISTANT

RECORD ENTRY:

I HEREBY CERTIFY that the Original of the foregoing signed Resolution was received by the Village Administrative Assistant and entered into the Public Record this ____ day of February 2021.

Village Administrative Assistant, Lisa Tayar

REQUESTED BY:

Mayor

ATTY. OK:

[Signature]

AS TO FORM ONLY

018862-18001 [4167968]

**VILLAGE OF LAZY LAKE
FINAL AMENDED BUDGET
2019 - 2020 FISCAL YEAR**

	2019 - 2020 ACTUAL YEAR	2019 - 2020 BUDGET YEAR	VARIANCE
REVENUES			
PROPERTY TAXES			
AD VALOREM TAXES - BROWARD COUNTY	35,328	36,091	(763)
OTHER LOCALLY LEVIED TAXES			
LOCAL OPTION GAS TAX	-	500	(500)
FPL FRANCHISE	977	2,824	(1,847)
INTERGOVERNMENTAL TAXES			
STATE REVENUE SHARING	7,376	3,500	3,876
SALES AND USE TAXES	-	1,800	(1,800)
MISCELLANEOUS REVENUS			
INTEREST INCOME - TAX COLLECTOR	-	74	(74)
MISCELLANEOUS	-	-	-
TOTAL RECEIPTS	43,681	44,789	(1,108)
TRANSFERS			
TRANSFER IN - PRIOR PERIOD FUND BALANCE	10,957	14,077	(3,120)
USE OF FUND BALANCE RESERVES	65,000	65,000	-
TOTAL REVENUES, TRANSFERS AND RESERVES	119,638	123,866	(4,228)
EXPENDITURES			
VILLAGE ATTORNEY	23,346	18,000	(5,346)
PROTOTYPE ADMINISTRATIVE SERVICES	7,647	10,000	2,353
OFFICE RENT	5,665	5,400	(265)
REPAIR AND MAINTENANCE	4,987	8,500	3,513
TRASH COLLECTION EXPENSES	5,750	4,500	(1,250)
ADVERTISING AND PROMOTION	1,783	-	(1,783)
ELECTRIC	2,351	3,500	1,149
INSURANCE COSTS	1,502	2,400	898
FIRE PROTECTION & EMS SERVICES	9,280	3,700	(5,580)
PERMITS	3,723	-	(3,723)
TRAVEL	130	-	(130)
OFFICE SUPPLIES	143	1,000	857
ACCOUNTING	4,250	5,000	750
CODE ENFORCEMENT	1,904	2,000	96
ELECTION COSTS - STATE OF FLORIDA	1,500	500	(1,000)
TOTAL EXPENDITURES	73,961	64,500	(9,461)
TRANSFERS OUT			
TRANSFERS OUT	-	-	-
RESERVES	45,677	59,366	13,689
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	119,638	123,866	4,228
TOTAL REVENUES, TRANSFERS, AND RESERVES OVER (UNDER) TOTAL EXPENDITURES, TRANSFERS AND RESERVES	-	-	-

Composite Exhibit "1"

1:12 PM
12/16/20
Accrual Basis

Village of Lazy Lake
Balance Sheet
As of September 30, 2020

	Sep 30, 20
ASSETS	
Current Assets	
Checking/Savings	
102 - Suntrust	45,676.65
Total Checking/Savings	45,676.65
Total Current Assets	45,676.65
TOTAL ASSETS	45,676.65
LIABILITIES & EQUITY	
Equity	
381 - Fund Balance	75,956.63
Net Income	-30,279.98
Total Equity	45,676.65
TOTAL LIABILITIES & EQUITY	45,676.65

Composite Exhibit "1" (Continued)

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12/16/20

Accrual Basis

Village of Lazy Lake
Profit & Loss
 October 2019 through September 2020

	Oct '19 - Sep 20
Ordinary Income/Expense	
Income	
410 · Property Taxes	
410.1 · Ad Valorem Taxes - Broward Cty	35,328.41
Total 410 · Property Taxes	35,328.41
412 · FPL Franchise	977.07
413 · State Revenue Sharing	7,375.84
Total Income	43,681.32
Expense	
718 · Bonds	257.00
710 · Advertising and Promotion	1,783.00
717 · Bank Service Charges	142.00
720 · Code Enforcement	1,903.69
729 · Election Costs-State of Florida	1,500.00
730 · Fire Protection & EMS Services	9,280.40
743 · Insurance Costs	1,245.44
776 · Office Rent	5,664.50
751 · Permits	3,723.23
752 · Professional Fees	
752.1 · Accounting	4,250.00
752.2 · Village Attorney	23,345.91
Total 752 · Professional Fees	27,595.91
757 · Prototype Administrative Servic	7,647.16
779 · Repairs and Maintenance	4,987.34
788.1 · Travel Expense	130.25
767 · Utilities	
767.1 · Electric	2,350.96
767.2 · Trash Collection Expenses	5,750.42
Total 767 · Utilities	8,101.38
Total Expense	73,961.30
Net Ordinary Income	-30,279.98
Net Income	-30,279.98

Composite Exh. 1 (cont)