



# Southwest Ranches Town Council

## REGULAR MEETING Agenda of March 24, 2022

Southwest Ranches Council Chambers  
7:00 PM Thursday

13400 Griffin Road  
Southwest Ranches, FL 33330

<b>Mayor</b> Steve Breitreuz	<b>Town Council</b> Jim Allbritton Bob Hartmann David Kuczenski	<b>Town Administrator</b> Andrew D. Berns, MPA	<b>Town Attorney</b> Keith M. Poliakoff, J.D.
<b>Vice Mayor</b> Gary Jablonski		<b>Town Financial Administrator</b> Martin Sherwood, CPA CGFO	<b>Assistant Town Administrator/Town Clerk</b> Russell C. Muniz, MPA

In accordance with the Americans with Disabilities Act of 1990, persons needing special accommodation, a sign language interpreter or hearing impaired to participate in this proceeding should contact the Town Clerk at (954) 434-0008 for assistance no later than four days prior to the meeting.

1. **Call to Order/Roll Call**
2. **Pledge of Allegiance**
3. **Representative Robin Bartleman - Legislative Update**
4. **Annual Comprehensive Financial Report for Fiscal Year Ended September 30, 2021**
5. **District Boundary Review - Presentation of Options - Scott Burton-Rodriguez, Empire Consultants**
6. **American Rescue Plan Act (ARPA) Funding - Project Priority List**
7. **Public Comment**
  - All Speakers are limited to 3 minutes.
  - Public Comment will last for 30 minutes.
  - All comments must be on non-agenda items.
  - All Speakers must fill out a request card prior to speaking.
  - All Speakers must state first name, last name, and mailing address.
  - Speakers will be called in the order the request cards were received.
  - Request cards will only be received until the first five minutes of public comment have concluded.
8. **Board Reports**
9. **Council Member Comments**
10. **Legal Comments**
11. **Administration Comments**

### **Ordinance - 2nd Reading**

12. **AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, VACATING, CLOSING AND ABANDONING PLATTED AND UNPLATTED PORTIONS OF AKAI DRIVE, SW 49TH STREET AND**

ASSOCIATED TURN LANE AND TURNAROUND EASEMENTS WITHIN THE TARA PLAT, RECORDED IN PLAT BOOK 162, PAGE 20 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA; ACCEPTING THE GRANT OF AN INGRESS/EGRESS, DRAINAGE AND UTILITY EASEMENT IN PLACE OF THE ABANDONED PLATTED RIGHT-OF-WAY AND UNPLATTED INGRESS/EGRESS EASEMENT FOR AKAI DRIVE; ACCEPTING THE GRANT OF A RECREATIONAL TRAIL EASEMENT; AUTHORIZING THE PREPARATION AND EXECUTION OF EFFECTUATING DOCUMENTS; PROVIDING INSTRUCTIONS TO THE TOWN CLERK; PROVIDING FOR RECORDATION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE. (APPLICATION NO. VC-31-22). {Approved on First Reading February 24, 2022}

**Ordinance - 1st Reading**

13. AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, AMENDING THE TOWN OF SOUTHWEST RANCHES UNIFIED LAND DEVELOPMENT CODE ("ULDC"), ARTICLE 10, ENTITLED, "DEFINITION OF TERMS" TO REVISE THE DEFINITION OF THE TERM, "NET ACRE" TO EXCLUDE CERTAIN SURFACE WATER MANAGEMENT AREAS AND DRAINAGE EASEMENTS; AMENDING ARTICLE 45 ENTITLED, "AGRICULTURAL AND RURAL DISTRICTS," SECTION 045-070 "MINIMUM PLOT SIZE AND DIMENSIONS" TO PROVIDE FOR LOTS MADE NONCONFORMING BY THIS ORDINANCE; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND, PROVIDING FOR AN EFFECTIVE DATE. {STAFF REQUESTING A TABLING TO APRIL 14, 2024}

**Discussion**

14. Authorizing the Town to Transmit to the County a Delegation Request to amend the former CCA Property Plat Note from 2,500 Bed Correctional Institution to 530,600 Square Feet of Industrial Use.
15. Approval of Minutes
  - a. February 10, 2022 Regular Meeting
  - b. February 24, 2022 Regular Meeting

**16. Adjournment**

PURSUANT TO FLORIDA STATUTES 286.0105, THE TOWN HEREBY ADVISES THE PUBLIC THAT IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT ITS MEETING OR HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND THAT FOR SUCH PURPOSE, THE AFFECTED PERSON MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDING IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. THIS NOTICE DOES NOT CONSTITUTE CONSENT BY THE TOWN FOR THE INTRODUCTION OR ADMISSION OF OTHERWISE INADMISSIBLE OR IRRELEVANT EVIDENCE, NOR DOES IT AUTHORIZE CHALLENGES OR APPEALS NOT OTHERWISE ALLOWED BY LAW.



**Town of Southwest Ranches**  
**13400 Griffin Road**  
**Southwest Ranches, FL 33330-2628**

**(954) 434-0008 Town Hall**  
**(954) 434-1490 Fax**

**Town Council**  
**Steve Breitkreuz, Mayor**  
**Gary Jablonski, Vice Mayor**  
**Jim Allbritton, Council Member**  
**Bob Hartmann, Council Member**  
**David Kuczenski, Council Member**

**Andrew D. Berns, MPA, Town Administrator**  
**Keith M. Poliakoff, JD, Town Attorney**  
**Russell Muniz, MPA, Assistant Town Administrator/Town Clerk**  
**Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator**

### **COUNCIL MEMORANDUM**

**TO:** Honorable Mayor Breitkreuz and Town Council  
**VIA:** Andrew D. Berns, Town Administrator  
**FROM:** Martin D. Sherwood, Town Financial Administrator  
**DATE:** 3/24/2022  
**SUBJECT:** Annual Comprehensive Financial Report for Fiscal Year Ended September 30, 2021

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#### **Recommendation**

It is recommended that the Town Council accept the Annual Comprehensive Financial Report, as audited by our independent external auditors Keefe McCullough LLP CPA's for the fiscal year ended September 30, 2021, including the communications to those charged with governance letter dated March 4, 2022. It is further recommended that the Town Council acknowledge the effort of all Staff who finished the year in a fiscally responsible manner helping to create a governmental activities surplus (a/k/a positive change in net position) despite an entire Covid-19 pandemic laden fiscal year.

#### **Unanimous Vote of the Town Council Required?**

No

#### **Strategic Priorities**

- A. Sound Governance
- B. Enhanced Resource Management
- C. Reliable Public Safety
- D. Improved Infrastructure
- E. Cultivate a Vibrant Community

#### **Background**

The rules of the Auditor General, Chapter 10.550, require that the financial statements be filed as an official record at a public meeting (Exhibit A). In addition, the auditors have requested that their letter dated March 4, 2022, identified as Exhibit B be accepted for filing with the Town Council.

A representative from Keefe McCullough LLP CPA's will be present at the meeting.

### **Fiscal Impact/Analysis**

The Fiscal Year 2021 annual report is the fifteenth annual report prepared since Fiscal Year 2007. During the first three years of the Town's existence (FY 2000-2002) as well as for FY 2004 and FY 2006 the Town only prepared and presented basic financial statements. While basic financial statement meets the minimum standard of reporting it does not provide the extensive financial information and transparency that the Town Council requires, and that the Administration has been directed to provide. Additionally, the independent auditing firm of Keefe McCullough LLP has provided the Council with a communication letter detailing, amongst other matters, that the audit was performed in accordance with generally accepted auditing standards and government auditing standards.

A key favorable financial highlight is at September 30, 2021 the unassigned fund balance (reserves) for the General Fund is \$5,525,870 (page 18), or 39% of total general fund expenditures and net transfers for FY 2021. Therefore, the Town continues to exceed the minimum standard as recommended by the Government Finance Officers Association (GFOA) of 16.7%.

In consideration of the complexity of financial information included in the annual report as well as the limited financial knowledge that many of our citizens may have, the following is a list of annual report highlights with a brief explanation and the related annual report page references:

1. Of great importance is the Independent Auditors' Report (pages 1-3) which continues to reflect an unmodified ("clean") audit opinion, and which is the highest assurance given that overall, in all material respects, the Town's financial statements were prepared in conformity with accounting principles generally accepted in the United States of America and are not misstated. An unmodified audit opinion gives comfort to the Town Council and the citizens of our community that the Town's finances are being accounted for and reported properly.
2. The first major section of the Annual Report (pages 4-15) is the Management's Discussion and Analysis which introduces the Town's basic financial statements (pages 16-24). The main elements of this analysis are as follows:
  - a. The Town's assets exceed liabilities by \$60,696,623 (net position). This analysis is comparable to a balance sheet in the private sector and we are and continue to be in a net surplus position overall. (Chart page 7, detail page 16). During FY 2021, net position increased \$2,019,437 and \$36,043 for both governmental activities and enterprise activities, respectively. The governmental activities increase is due to a combined positive net increase of \$4,001,024 in current year total assets and deferred outflows offset by an increase of \$1,981,587 in total liabilities the primarily result of deferred revenue received from the American Rescue Plan Act along with scheduled capital project additions and anticipated debt service amortization.
  - b. The restricted Fund Balance for both Building Operations and Building

Technology within the General Fund increased \$43,671 (net) to \$253,675 resulting from increased zoning, permitting and construction activities within the Town (page 16 & 18).

c. Our one major enterprise fund – Solid Waste showed operating income of \$295,985 (page 9 & 23).

d. Outstanding debt reflected in the ACFR favorably decreased \$607,042 (net) due to normal principal amortization. However, due to our recent 2021 refinance with straight amortization of both principal and interest, the Town will be marching toward debt freedom on or before 2036. Included in debt is borrowing for our parks, recreation and open space land acquisitions and improvements, Town Hall land & building acquisition and on-going improvements, a major public safety vehicle purchase as well as for transportation and drainage improvements (page 14).

e. The General Fund (ad valorem tax supported) transferred \$2,298,507 to the following: Transportation fund (\$752,310) primarily for TSDOR and other drainage improvements as well as for operations, Capital Projects fund (\$22,107) for capital projects, Volunteer Fire Department fund (component unit, \$219,435) to fund volunteer fire operations, and Debt Service fund (\$1,304,655) for debt service principal and interest payments due in accordance with debt covenants as well as to increase fund balance (page 34 & 35).

3. The financial management and accounting policies of the Town are described in detail on pages 25-42 of the ACFR. These descriptions are included in thirteen "Notes" which describe financial management processes including how funds are invested, how we depreciate assets, how we handle receivables (monies owed to the Town), details of long-term debt, risk management procedures and uncertainties including discussion regarding the impact from the Covid-19 pandemic and commitments and contingencies.

4. The Budgetary Comparison Schedule and related notes are detailed in pages 43-45. All major General Fund audited expenditures were under budget in every area except for Covid-19 emergency services (\$24,740) by a net total of \$740,489 with the majority derived from general government (\$505,168), public safety (\$144,361) capital outlay (\$85,576), and community services and development (\$17,908). While individual small items may cause consternation to some, Town Staff performed in a fiscally responsible manner to hold the line on expenses even during an entire pandemic inflicted fiscal year. Ultimately, the Town experienced an excess of revenues over expenditures of \$1,235,094 and when added to transfers of \$4,333 equals \$1,239,427 and is described as a positive net budgeted variance change in General Fund Fund Balance.

5. In addition to the general, transportation, capital projects and enterprise funds there are two "non-major" governmental funds (Volunteer Fire, a component unit and Debt Service) that are reported on page 46-47. Both funds continue to have positive fund balances and Staff watches expenditures closely.

6. The Statistical Section of the ACFR describes financial trends, revenue and debt capacity, demographics and operating information. This information covers up to 10 years of available data and is invaluable to anyone who wants to analyze trends, revenue and debt capacity, demographics and operating information over many years (Page 50-80). Specifically, the reader should look at the chart (page 57) which shows

Governmental Revenues higher than the 2014 level (by \$5,702,907) primarily due to and dedicated for an implemented TSDOR long-term capital project. Therefore, excluding taxes increased for TSDOR and mandated public safety contractual increases, we are operating with limited resources while still improving and/or maintaining services. Additionally, a comprehensive exhibit on page 74 provides assurance that all the Town's debt service anti-dilution/covenant coverages are in excess of the minimum debt service coverage requirements.

7. For the ninth consecutive year, of which is the third sequential under the oversight of Keefe McCullough CPA's, Town Management is proud to report that the Independent Auditor's Report on Internal Controls over Financial Reporting (page 81-82), the Management Letter in accordance with the Rules of the Auditor General of the State of Florida and compliance with section 218.415 Florida Statutes (page 83-84) identified no material weaknesses, significant deficiencies in internal controls or otherwise.

8. Finally, it is a pleasure to report that the Town received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the previous Annual Report covering fiscal year 2020. (Page ix). Additionally, it is believed that the current 2021 Annual Report continues to meet the Certificate of Achievement Program's requirements and will be timely submitted to the GFOA to determine its eligibility for another certificate award.

**Staff Contact:**

Martin D. Sherwood, Town Financial Administrator  
Richard E. Strum, Controller

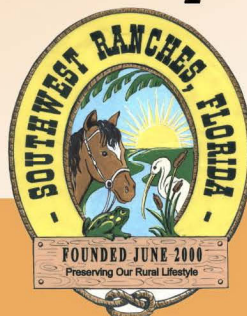
**ATTACHMENTS:**

Description	Upload Date	Type
Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ended 9/30/2021-EXHIBIT A	3/14/2022	Resolution
FY21 KMCCPA - EXH B	3/15/2022	Exhibit

# TOWN OF SOUTHWEST RANCHES, FLORIDA



## Annual Comprehensive Financial Report *Fiscal Year Ended September 30, 2021*



**TOWN OF  
SOUTHWEST RANCHES, FLORIDA  
Annual Comprehensive Financial Report  
Fiscal Year Ended September 30, 2021**



*2021 Town of Southwest Ranches Rural Public Arts and Design Advisory Board Photo Contest  
Submitted by: Sandra Matthews*

**Martin D. Sherwood, CPA, CGMA, CGFO  
Town Financial Administrator**

**Richard E. Strum  
Controller**

**Venessa Redman  
Senior Procurement and Budget Officer**

**Gina Lawrence  
Accountant**

# TOWN OF SOUTHWEST RANCHES

## MOTTO:

“PRESERVING OUR RURAL LIFESTYLE”

## VISION STATEMENT:

“WE EMBRACE OUR UNIQUE NATURE AND WE CONTINUALLY STRIVE TO ENHANCE THE QUALITY OF LIFE  
IN OUR TOWN”

## MISSION STATEMENT:

“THE TOWN OF SOUTHWEST RANCHES IS COMMITTED TO PROMOTING AND PROTECTING THE  
RURAL LIFESTYLE OF OUR RESIDENTS WHILE PRESERVING THE NATURAL ENVIRONMENT”



2021 Town of Southwest Ranches Rural Public Arts and Design Advisory Board Photo Contest  
Submitted by: George Morris

# Town of Southwest Ranches, Florida

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## Town of Southwest Ranches, Florida

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# INTRODUCTORY SECTION



2021 Town of Southwest Ranches Rural Public Arts and Design Advisory Board Photo Contest  
*Submitted by: Debbie Morris*



**Town of Southwest Ranches**  
13400 Griffin Road  
Southwest Ranches, FL 33330-2628  
(954) 434-0008 Town Hall  
(954) 434-1490 Fax  
web: [www.southwestranches.org](http://www.southwestranches.org)

**Town Council**  
Steve Breitzkreuz, Mayor  
Gary Jablonski, Vice Mayor  
Jim Allbritton, Council Member  
Bob Hartmann, Council Member  
David S. Kuczynski, Council Member

**Town Administration**  
Andy Berns, MPA, Town Administrator  
Russell Muñiz, MBA, MPA, MMC, Asst. Town Administrator/Town Clerk  
Keith M. Poliakoff, JD, Town Attorney  
Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator

March 4, 2022

***To the Honorable Mayor, Vice Mayor, Town Council, and the Citizens of the Town of Southwest Ranches, Florida:***

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) of the Town of Southwest Ranches, Florida (the Town), for the fiscal year ended September 30, 2021. Although Florida Statutes requires that every general-purpose local government publish within nine months of the close of each fiscal year a complete set of audited financial statements, the Government Finance Officers' Association (GFOA) recommends that local governments publish same within six months. Therefore, in addition to meeting legal requirements, the report represents the Town's continued strong support of full financial disclosure in the timeliest manner. This philosophy is reflected by the informative financial analysis provided by the Town's Finance & Budget Department and the exhibits and statistical tables included herein. The financial statements have been audited by Keefe McCullough, Certified Public Accountants. The independent auditor has issued an unmodified opinion that this report fairly represents the financial position of the Town in conformity with generally accepted accounting principles (GAAP).

The ACFR's role is to assist in making policy decisions and to assist in providing accountability and transparency to the citizenry by:

- Comparing actual financial results with the legally adopted budget, where appropriate;
- Assessing financial condition and results of operations;
- Assisting in determining compliance with finance related laws, rules and regulations; and
- Assisting in evaluating the efficiency and effectiveness of Town operations.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the Town. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly present the financial position and results of operations of the Town; and that all disclosures necessary to enable the reader to gain an understanding of the Town's financial activity have been included.

As previously mentioned, Keefe McCullough CPA, independent auditors, have issued unmodified opinions on the Town of Southwest Ranches financial statements for the fiscal year ended September 30, 2021. The independent auditor's report is located at the

front of the financial section of this report. The Town's financial statements have been prepared in conformity with GAAP as promulgated by the Governmental Accounting Standards Board (GASB). The Town's Management Discussion and Analysis document (the MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A compliments this letter of transmittal and should be read in conjunction with it.

## ***ACCOUNTING AND INTERNAL CONTROLS***

Management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

- The cost of a control should not exceed the benefits likely to be derived; and
- The valuation of costs and benefits requires estimates and judgments by management.

## ***PROFILE OF THE GOVERNMENT***

The Town comprises approximately thirteen (13) square miles, with a 2020 census population estimate of 7,951 and is located in the southwest portion of Broward County, a major metropolitan area. The Town motto since its establishment is "Preserving our Rural Lifestyle" but is located between the three major urban cities: Davie (population estimate of 105,691), Pembroke Pines (population estimate of 171,178) and Weston (population estimate of 68,107). The neighboring cities provide a wealth of attractions, business and amenities for use by the residents of the Town. Accordingly, the residents benefit from this close association with these urban neighbors because the Town does not need to provide for these services.

The Town was incorporated on June 6, 2000. The Town's current Charter was amended by the citizens on November 4, 2003, on November 7, 2006, on November 2, 2010 and on November 6, 2018. The Town operates under the Council-Administrator form of government where the Mayor and four Council Members must live in residential districts, are elected at large and appoint a Town Administrator and Town Financial Administrator. The Town Council establishes policy for the operation of the government, enacts ordinances for the safety, welfare, and orderly interaction of the citizens of the Town, adopts a millage rate and annual budget, appoints the Town Attorney and Town Clerk, as well as members to various advisory boards, agencies, and authorities within the Town, and engages the independent auditor.

The financial reporting entity (the Town of Southwest Ranches) includes all funds of the primary government (i.e., the Town of Southwest Ranches as legally defined), as well as all its component units. Component units are legally separate entities for which the Town of Southwest Ranches is financially accountable or the nature and significance of the relationship between the Town and the entity is such that exclusion would cause the Town's financial statements to be misleading or incomplete.

The Town has identified one component unit: The Southwest Ranches Volunteer Fire Rescue, Inc. is reported as a blended component unit of the Town and its governing body is composed of the members of the Town Council. Additional information can be found in Note 1 of the notes to the basic financial statements.

### ***SERVICES PROVIDED***

The Town contracts for all major Town services including police, fire, emergency medical services, building inspections, code compliance, planning & zoning, information technology and solid waste & recycling. The Town also has employees to administer all contracts, grants, and daily operations of the Town as well as provide basic municipal services including parks, recreation, and general government services.

### **FACTORS AFFECTING FINANCIAL CONDITION**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment. Despite continued economic conditions and impact of a Covid-19 pandemic or from Hurricane Irma on September 10, 2017, the Town has maintained its strong financial position through prudent planning and fiscal actions to reduce or contain costs.

The Town has real estate sales and values with an increase as most other governments in Florida and in the nation; however, the Town has a better than average business cycle than other communities due to the composition of its economy. Specifically, the Town primarily consists of an affluent residential housing stock of 2,656 units with a minimum one-acre and larger single-family estates.

In 2020, the Town experienced a 4.67% increase in total taxable assessed value and a 5.72% increase in 2021. Accordingly, the 2021 total taxable assessed values exceed the 2020 former record highest total taxable assessed valuation.

The Town has made it a policy to establish reserves to offset unanticipated expenses and ensure that a funding source exists in the event of a setback in the continuation of positive economic conditions. The General Fund has an unassigned fund balance equal to 38.6% of the adopted FY 2022 General Fund operating budget.

On a long-term financial perspective, the Town has identified all capital asset and infrastructure projects under a five-year capital improvement plan (CIP). This five-year CIP serves as a quick reference for a project timeline and identifies current and future funding requirements. Commencing in FY 2015, the Town implemented a Transportation Surface and Drainage Ongoing Rehabilitation (TSDOR) program with the goal of preserving and extending the life of the Town's paved streets. The TSDOR program addresses improvements for every Town road over a 25+ year period. Seven new capital projects, not including TSDOR due to the fact its proposed funding is subject to future transportation municipal rehabilitation and maintenance surtax priority funding, have been fully or partially funded during the fiscal year 2021 budget process.

In the 2022 Session, the Florida Legislature is considering reducing or eliminating local business and communication service taxes as well as pushing additional costs down to

local governments as unfunded mandates. The Town is closely monitoring these proposals and their potential impacts and limitations to Florida municipalities. The consequences of a combination of several of the proposals being considered could have a significant impact on the Town's ability to maintain and/or improve services to residents.

The Town adheres to several financial policies that impact daily operations and the current period's financial statements. The Town's budgetary and financial policies provide the basic framework for the overall fiscal management of the Town. The following policies were used in the development of current activities.

#### Budgetary Policy:

Annual appropriated budgets are adopted for the General Fund, the Transportation Fund, the Capital Projects Fund and the Debt Service Fund on a basis consistent with accounting principles generally accepted in the United States of America. The Volunteer Fire Department Fund's budget is not legally adopted by the Town Council. In accordance with state laws, the Approved Budget is posted on the Town's website within 30 days of adoption.

During July of each year, the Town Administrator and Town Financial Administrator submits to the Town Council a proposed operating budget for the ensuing fiscal year. The operating budget includes proposed expenditures and the means of funding them. Subsequently, Public hearings are conducted to obtain taxpayer comments and prior to October 1, the budget is legally enacted through passage of an ordinance. Upon request of the Town Administrator or Town Financial Administrator, the Town Council, in the form of a resolution, may amend the budget, make changes between funds or from a reserve, and increase or decrease a fund. The Town Administrator or Town Financial Administrator may make changes within a department. Therefore, the legal level of control is at the department level. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the fund from which it was appropriated and is subject to future appropriations.

#### Revenue Policy:

The Town maintains a diversified revenue system to avoid reliance on property taxes. Charges for services are being provided at full cost recovery for services for individual users. One-time revenue will never be used for ongoing operating costs.

#### Debt Policy:

The Town has no General Obligation debt outstanding and believes that debt is a necessary and integral part of conducting its operations on a financially sound and equitable basis to all taxpayers. The Town reviews as well as evaluates its existing obligations and future borrowing needs regularly.

During 2018, due to primarily vegetative debris collection and removal impact from Hurricane Irma on September 10, 2017, \$3.7 million of the Town's new \$10.0 million variable rate emergency line of credit was activated with collateralization provided from anticipated future reimbursement from Federal (FEMA) and State (FDEM) regulatory authorities. In FY 2019, \$1.9 million in total was received from both FEMA

and FDEM and was appropriately utilized to pay down the outstanding balance to \$1.8 million. During FY 2020, slightly over \$1.8 million was also received from both FEMA and FDEM and was also utilized to fully pay down the outstanding balance to zero. Throughout FY 2020 and FY 2021 as well as during the current Covid-19 pandemic there were no emergency line of credit draws activated or deemed necessary.

During FY 2021, the Town refinanced the subsequent mentioned Series 2016 note payable at a 1.92% interest rate saving \$666,529 in loan interest expense over 10 years or \$746,587 over the entire 15-year amortization term if a bank call provision is not exercised. In 2016, the Town originally obtained financing for the purchase of \$8,100,000 in public purpose Land at a 3.25% interest rate and practically simultaneously retired \$1,640,000 of Series 2001 debt which carried a 5% interest rate utilizing general fund unassigned fund balance. In 2015, the Town obtained financing for the purchase of a \$206,500 Commercial Chassis Volunteer Fire Pumper vehicle while, during 2013, the Town refinanced a portion of its 2001 debt at a lower interest rate resulting in receiving over \$300,000 in present value cash savings for parks, recreation and open spaces capital improvements. The Town also borrowed \$439,139 and \$360,860 in 2010 and 2012, respectively from a line of credit subsequently converted to a fixed note, to fund roadway and drainage improvements. Finally, the Town entered into a \$2,500,000 note with a financial institution for the purpose of refunding an existing pooled commercial loan and to fund the move to a new permanent Town Hall building during 2012. All the aforementioned fixed rate loans, except for the retired Series 2001 and refinanced Series 2016, are still outstanding at September 30, 2021.

## **LONG RANGE FINANCIAL PLANNING**

The Town Council has adopted a five-year Capital Improvement Program (CIP) to guide in the development of the annual capital budget as well as assist in its associated operating maintenance to achieve the long-term goal of a financially sound Town. The CIP is prepared and presented to the Town Council as part of the annual budget and update process in accordance with a comprehensive plan. The projects represent the Town's plan for infrastructure improvements for the next five years. The approved CIP also includes funding for Public Safety, Transportation, Drainage, and Parks, Recreation and Open Space.

## **AWARDS**

The Town has applied for and was awarded the Certificate of Achievement for Excellence in Financial Reporting awarded by the Governmental Finance Officers Association (GFOA) of the United States and Canada for the Town's first ever ACFR in 2003 and again in 2005, and 2007 through 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report whose contents conform to program standards. This report must satisfy both GAAP and applicable legal requirements.

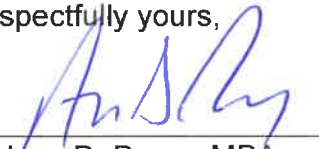

A Certificate of Achievement is valid for a period of one year only. We believe that our current report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

### **ACKNOWLEDGEMENTS**

The preparation of this report could not have been accomplished without the efficient and dedicated efforts of the entire staff of the Finance & Budget Department. Accordingly, special thanks must be given to Rich Strum, Venessa Redman, and Gina Lawrence for their dedication in the creation and compilation of this document. Credit must also be given to the Town Council and Town Management for their commitment to support sound fiscal management practices with an emphasis on long-term financial stability.

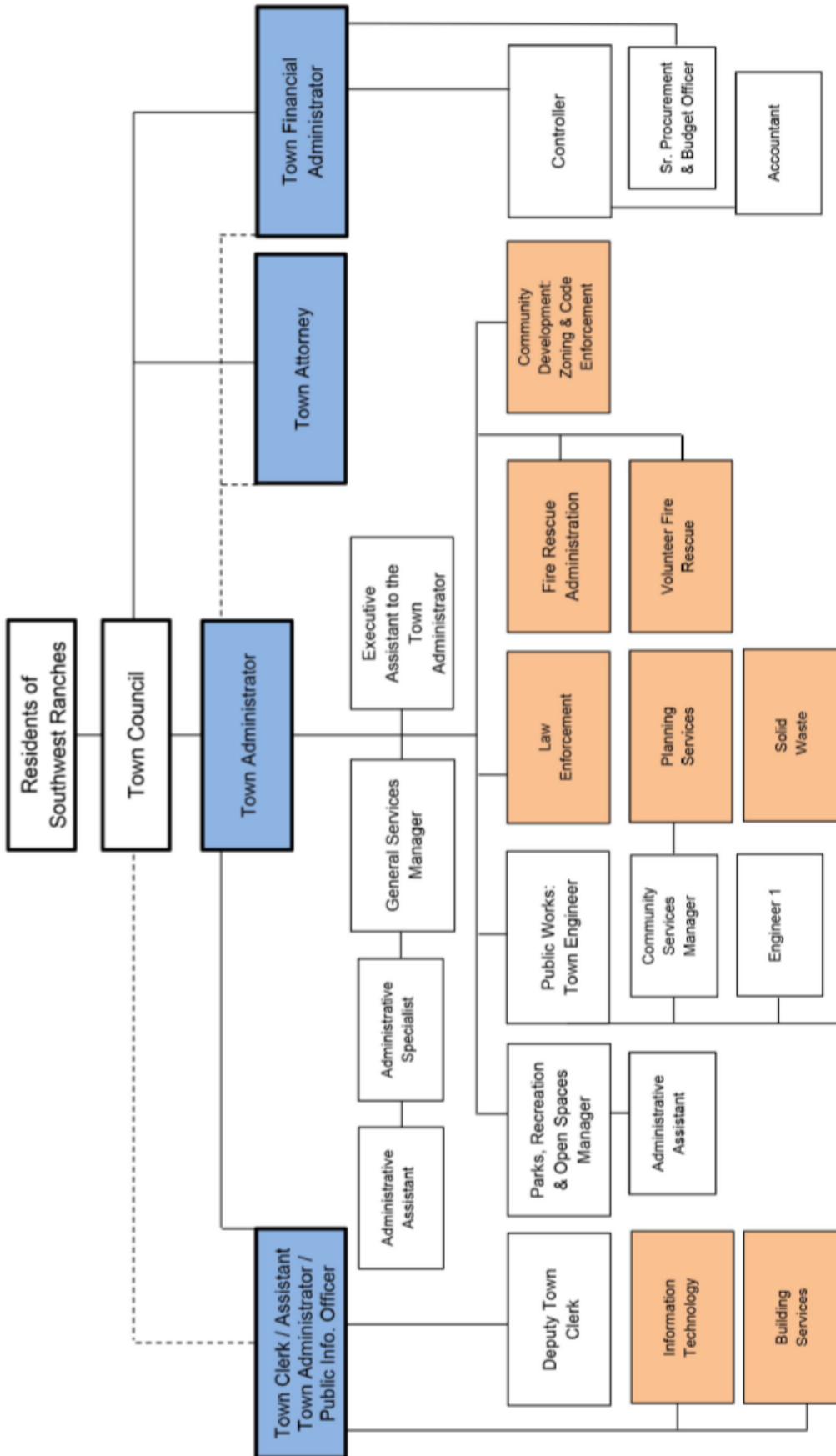
We believe that this report clearly illustrates the strong financial posture of the Town of Southwest Ranches and we wish to take this opportunity to thank you and the citizens of Southwest Ranches for the vital role you have historically played in enabling the Town to achieve and maintain this high degree of fiscal responsibility.

Respectfully yours,

  
\_\_\_\_\_  
Andrew D. Berns, MPA  
Town Administrator  
\_\_\_\_\_  
Martin D. Sherwood, CPA, CGMA, CGFO  
Town Financial Administrator



# TOWN OF SOUTHWEST RANCHES ORGANIZATIONAL CHART Fiscal Year 2020\2021



Positions appointed by the Town Council      Contracted Services      Indirect Relationship

**Town of Southwest Ranches, Florida  
Council/Administrator Form of Government  
List of Principal Officials  
as of September 30, 2021**

**Town Charter approved by a majority of qualified voters of the Town on June 6, 2000**



**STEVE BREITKREUZ**  
Mayor



**BOB HARTMANN**  
Vice Mayor



**JIM ALLBRITTON**  
Council Member



**GARY JABLONSKI**  
Council Member



**DAVID S. KUCZENSKI**  
Council Member

**TOWN ADMINISTRATOR**  
Andrew D. Berns, MPA

**ASSISTANT TOWN ADMINISTRATOR/TOWN CLERK**  
Russell C. Muñiz, MBA, MPA, MMC

**TOWN ATTORNEY**  
Keith Poliakoff, Esq.

**TOWN FINANCIAL ADMINISTRATOR**  
Martin D. Sherwood, CPA, CGMA, CGFO

**INDEPENDENT AUDITORS**  
Keefe McCullough & Co., LLP  
Certified Public Accountants



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Town of Southwest Ranches  
Florida**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2020

*Christopher P. Morill*

Executive Director/CEO

# FINANCIAL SECTION



2021 Town of Southwest Ranches Rural Public Arts and Design Advisory Board Photo Contest  
Submitted by: Alfredo Avella Jr.

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## **INDEPENDENT AUDITOR'S REPORT**

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor, Town Council and Town Administrator  
**Town of Southwest Ranches, Florida**

### *Report on the Financial Statements*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Southwest Ranches, Florida, (the "Town") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

CPA's + Trusted Advisors

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Southwest Ranches, Florida, as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison information on pages 4-15 and 43-45, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Southwest Ranches, Florida's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Town of Southwest Ranches, Florida

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated March 4, 2022, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Town's internal control over financial reporting and compliance.



KEEFE McCULLOUGH

Fort Lauderdale, Florida  
March 4, 2022

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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Within this section of the annual comprehensive financial report for the Town of Southwest Ranches (the Town), the Town's management is pleased to provide this narrative discussion and analysis of the financial activities of the Town for the fiscal year ended September 30, 2021. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

## 2021 FINANCIAL HIGHLIGHTS

- The Town's assets and deferred outflows of resources exceeded its liabilities by \$60,696,623 (total net position) as of September 30, 2021.
- Total net position increased \$2,055,480 even with including a full fiscal year impact of Covid-19 pandemic expenditures and is comprised of the following:
  - (1) Net investment in capital assets of \$50,876,586 includes property and equipment, net of accumulated depreciation and related debt.
  - (2) Net position of \$933,900 is restricted by constraints imposed on the Town in the amount of \$550,549 for transportation, \$91,977 and \$33,524 for fire control and the volunteer fire department, \$253,675 for building, and \$4,175 for public safety, respectively, all from outside the Town such as grantors, laws, or regulations.
  - (3) The Town's total debt decreased \$607,042 (net) to a total of \$9,052,904 due to normal amortization. Total debt includes loans as well as notes payable.
  - (4) Unrestricted net position consists of \$8,886,137 that may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's governmental funds reported total ending fund balance of \$9,094,097 at September 30, 2021. This compares to the prior year total ending fund balance of \$7,927,315 showing an increase of \$1,166,782 during the current year.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$5,525,870 or 39% of total General Fund expenditures and net transfers for 2021. The unassigned fund balance for the General Fund was \$4,153,041 or 31% of total General Fund expenditures and net transfers for 2020.
- Overall, the Town continues to maintain a healthy financial position despite continued effects of a worldwide Covid-19 pandemic.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis document introduces the Town's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Town also includes in this report additional information to supplement the basic financial statements. Comparative data is presented to allow comparison to the prior fiscal year.

### *Government-wide Financial Statements*

The Town's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Town's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all the Town's assets, deferred outflows, and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town as a whole is improving or deteriorating. Evaluation of the overall health of the Town would extend to other nonfinancial factors such as diversification of the taxpayer base or the condition of the Town's infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the Town's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Town's distinct activities or functions on revenues provided by the Town's taxpayers.

Both government-wide financial statements distinguish governmental activities of the Town principally supported by taxes from business-type activities intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, public safety, community services and development, parks and recreation, transportation, interest, and other fiscal charges, and finally, emergency services (as a result of impact from the Covid-19 pandemic).

The government-wide financial statements are presented on pages 16 and 17 of this report.

### ***Fund Financial Statements***

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Town uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Town's most significant funds rather than the Town as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The Town has two types of funds:

*Governmental funds* are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Town's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 18 and 20 of this report.

Individual fund information for nonmajor governmental funds is found in combining statements in a later section of this report.

*Proprietary funds* are reported in the fund financial statements and generally report services for which the Town charges customers a fee. The Town's proprietary fund (Solid Waste Fund) is classified as an enterprise fund. The enterprise fund essentially encompasses the same function reported as business-type activities in the government-wide statements.

The basic proprietary fund financial statements are presented on pages 22 - 24 of this report.

## Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 25 of this report.

### Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Budgetary comparison schedules are included as required supplementary information for the General Fund and the Transportation Fund. Budgetary comparison schedules for all other governmental funds can be found in the supplementary information section of this report. These schedules demonstrate compliance with the Town's adopted and final revised budget.

### Supplementary Information

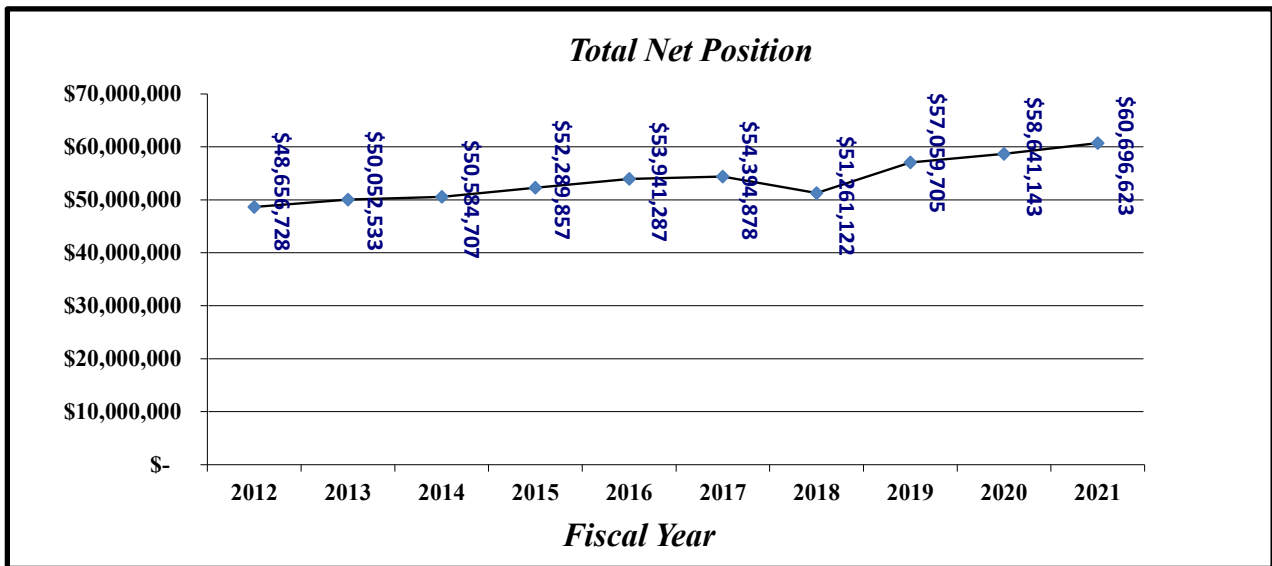
As discussed, the Town reports major funds in the basic financial statements. Combining and individual fund statements and schedules for nonmajor funds are presented in a supplementary information section of this report beginning on page 46.

## FINANCIAL ANALYSIS OF THE TOWN AS A WHOLE

The Town's net position at fiscal year-end is \$60,696,623. The following table provides a summary of the Town's net position:

	Summary of Net Position					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets:						
Current assets	\$ 12,353,763	\$ 8,545,380	\$ 915,435	\$ 876,931	\$ 13,269,198	\$ 9,422,311
Non-current assets:						
Other	359,210	359,210	-	-	359,210	359,210
Capital assets	59,906,454	59,708,055	-	-	59,906,454	59,708,055
Total assets	72,619,427	68,612,645	915,435	876,931	73,534,862	69,489,576
Deferred Outflows of Resources:						
Deferred amount on refunding	23,036	28,794	-	-	23,036	28,794
Liabilities:						
Current liabilities	3,688,301	1,099,672	120,070	117,609	3,808,371	1,217,281
Long-term liabilities	9,052,904	9,659,946	-	-	9,052,904	9,659,946
Total liabilities	12,741,205	10,759,618	120,070	117,609	12,861,275	10,877,227
Net position:						
Net investment in capital assets	50,876,586	50,076,903	-	-	50,876,586	50,076,903
Restricted	933,900	948,304	-	-	933,900	948,304
Unrestricted	8,090,772	6,856,614	795,365	759,322	8,886,137	7,615,936
Total net position	\$ 59,901,258	\$ 57,881,821	\$ 795,365	\$ 759,322	\$ 60,696,623	\$ 58,641,143

The following chart reports the Town's total net position balances from fiscal year 2012-2021.



Note over the last ten years, the total net positions have increased \$12,039,895 even with impacts during fiscal years 2018 and 2019 of two separate Hurricanes named Irma and Dorian as well as a Pandemic known as Covid-19 currently.

Current assets in governmental activities and business-type activities increased in fiscal year September 30, 2021. Cash, investments, and receivables increased \$3,808,383 and \$38,504 for governmental and business-type activities, respectively.

The Town continues to maintain high current ratios. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 3.4 to 1 as compared to 7.8 to 1 at September 30, 2020. The current ratio for business-type activities is 7.6 to 1 as compared to 7.5 to 1 at September 30, 2020. Overall, the total current ratio at September 30, 2021 decreased to 3.5 to 1 as compared to 7.7 to 1 at September 30, 2020. The decrease was primarily due to an increase in the amount of unearned revenues received in advance from the federal government under the American Rescue Plan Act as well as an increase in accounts payable due to a greater amount of capital project construction in process at fiscal year-end.

The Town reported a positive balance in net position for both governmental and business-type activities. During 2021, changes in net position increased \$2,019,437 and \$36,043 for governmental activities and business-type activities, respectively. The former is primarily due to continued strong and increased building and permitting and code compliance revenues combined with a reduction in interest expenses from normal amortization and other fiscal charges and expenses including events, non-essential travel and training resulting from the Covid-19 pandemic. Accordingly, the Town's overall financial position is healthy at fiscal year-end 2021 and it has remained strong even under continued economic uncertainties from Covid-19.

Note that approximately 82.5% of the governmental activities' total assets are tied up in capital assets. The Town uses these capital assets to provide services to its citizens. The business-type activities do not have capital assets. By combining governmental activities with business-type activities, the Town has invested approximately 81.5% of its total assets in capital assets, as presented in the government-wide statement of net position.

The following table provides a summary of the Town's changes in net position:

Summary of Changes in Net Position							
	Governmental Activities		Business-type Activities		Total		Percentage of Total
	2021	2020	2021	2020	2021	2020	2021
Revenues:							
Program:							
Charges for services	\$ 5,998,964	\$ 4,146,292	\$ 1,732,833	\$ 1,714,527	\$ 7,731,797	\$ 5,860,819	44.0%
Solid waste emergency services	-	-	39	70,612	39	70,612	0.0%
Operating grants and contributions	113,029	12,143	-	-	113,029	12,143	0.6%
Capital grants and contributions	367,465	560,206	-	-	367,465	560,206	2.1%
General:							
Ad valorem taxes	6,402,259	6,633,543	-	-	6,402,259	6,633,543	36.4%
Other taxes	1,968,494	1,889,816	-	-	1,968,494	1,889,816	11.2%
Intergovernmental	843,802	757,808	-	-	843,802	757,808	4.8%
Investment earnings	24,456	106,353	3,936	20,098	28,392	126,451	0.2%
Miscellaneous	130,113	165,179	195	65	130,308	165,244	0.7%
Total revenues	<u>15,848,582</u>	<u>14,271,340</u>	<u>1,737,003</u>	<u>1,805,302</u>	<u>17,585,585</u>	<u>16,076,642</u>	<u>100.0%</u>
Program Expenses:							
General government	2,455,138	2,343,760	-	-	2,455,138	2,343,760	15.8%
Public safety	6,988,834	6,784,682	-	-	6,988,834	6,784,682	45.0%
Community services and development	2,302,502	1,731,518	-	-	2,302,502	1,731,518	14.8%
Parks and recreation	733,192	700,734	-	-	733,192	700,734	4.7%
Transportation	1,274,391	1,165,497	-	-	1,274,391	1,165,497	8.2%
Emergency services	39,066	12,094	-	16,590	39,066	28,684	0.3%
Interest and other fiscal charges	299,939	321,442	-	-	299,939	321,442	1.9%
Solid waste	-	-	1,437,043	1,418,887	1,437,043	1,418,887	9.3%
Total expenses	<u>14,093,062</u>	<u>13,059,727</u>	<u>1,437,043</u>	<u>1,435,477</u>	<u>15,530,105</u>	<u>14,495,204</u>	<u>100.0%</u>
Changes in net position before transfers	1,755,520	1,211,613	299,960	369,825	2,055,480	1,581,438	
Transfers	<u>263,917</u>	<u>221,292</u>	<u>(263,917)</u>	<u>(221,292)</u>	<u>-</u>	<u>-</u>	
Changes in net position	2,019,437	1,432,905	36,043	148,533	2,055,480	1,581,438	
Beginning net position	<u>57,881,821</u>	<u>56,448,916</u>	<u>759,322</u>	<u>610,789</u>	<u>58,641,143</u>	<u>57,059,705</u>	
Ending net position	<u>\$ 59,901,258</u>	<u>\$ 57,881,821</u>	<u>\$ 795,365</u>	<u>\$ 759,322</u>	<u>\$ 60,696,623</u>	<u>\$ 58,641,143</u>	

### Governmental Activity Revenues

The Town is heavily reliant on Ad valorem (property) taxes to support governmental operations. Property taxes provided 40.4% of the Town's total governmental revenues as compared to 46.5% in fiscal year 2020. Other taxes, which includes franchise and utility taxes, provided 12.4% and 13.2% of the Town's total governmental revenues for fiscal years 2021 and 2020, respectively. Additionally, because of the Town's healthy financial position, we have been able to earn \$24,456 in investment earnings even under a low interest rate environment to support governmental activities.

Note that program revenues covered 46.0% of governmental operating expenditures as compared to 36.1% in fiscal year 2020. This means that the government's taxpayers and the Town's other general revenues normally fund 54.0% of the governmental activities, primarily from property taxes, other taxes, and unrestricted intergovernmental revenue. As a result, the general economy has a major impact on the Town's revenue streams.

### Governmental Activity Expenses

The following table presents the cost of each of the Town's services, including the net costs (i.e., total cost less program revenues generated by the activities). The net costs illustrate the financial burden that is placed on the Town's taxpayers by each of these services.

	Governmental Activities			
	<u>Total Cost of Services</u>	<u>Percentage of Total</u>	<u>Net Cost of Services</u>	<u>Percentage of Total</u>
General government	\$ 2,455,138	17.4%	\$ (2,455,138)	32.2%
Public safety	6,988,834	49.6%	(3,207,808)	42.1%
Community services and development	2,302,502	16.3%	174,861	-2.3%
Parks and recreation	733,192	5.2%	(732,127)	9.6%
Transportation	1,274,391	9.0%	(1,054,387)	13.8%
Emergency services	39,066	0.3%	(39,066)	0.5%
Interest and other fiscal charges	299,939	2.1%	(299,939)	3.9%
Total	<u>\$ 14,093,062</u>	<u>100.0%</u>	<u>\$ (7,613,604)</u>	<u>100.0%</u>

The public safety expenses total gross about 49.6% while net of program revenues total 42.1% of costs. The public safety function generated \$3,520,536 in user charges, \$113,029 in operating grant revenues and \$147,461 in capital grants and contributions, which offsets program costs. The community services and development expenditures total gross of 16.3% while net of program revenues total -2.3%. The community services and development function generated \$2,477,363 in user charges, primarily from building permits, planning/zoning, engineering, fire review fees and code compliance of \$2,424,969 ultimately resulting in a net program cost of a positive \$174,861. The transportation expenses total gross of 9.0% while net of program revenues total 13.8%. The transportation function, which includes the seventh year of TSDOR capital improvements, was aided by capital grant revenues, including new transportation surtax of \$220,004 which also offsets capital program costs. Other total cost and net costs do not differ substantially by percentage or by dollars for each service.

### Business-Type Activities

The Town reports one major enterprise fund, Solid Waste.

Total operating revenues increased \$18,306 or almost 1.1% primarily due to increased service delivery units as successful management and legal negotiations obtained a permanent reduced residential contract life bulk disposal generation factor. This factor combined with all the annual net collection element contract adjustments enabled Town Council to adopt and pass-through no changes in rates to any parcel lot size to customers while still retaining full cost recovery. Intergovernmental, non-capital grants, comprising the realization and reimbursement for FY 2017 and FY 2018 Hurricane Irma expenditures decreased \$70,573. Total operating expenses and all Hurricane Irma emergency services related expenses increased \$1,566 or almost 0.1% due to slightly higher contractual and recycling costs also primarily from increased service delivery units of \$18,156 offset by a \$16,590 reduction in and completion of all Hurricane Irma debris collection, disposal and monitoring expenses as compared to the prior year. The current year emergency line of credit interest totaled \$0 which was \$16,267 less than the prior year as the full outstanding line of credit was paid down with reimbursements received from federal (FEMA) and state (Florida Department of Emergency Management) authorities in the prior year. Other operating expenses decreased by \$57 in fiscal year 2021 as compared to fiscal year 2020 due to lower professional fees.

In total, the year-to-year change in operating income increased \$603 and net position increased \$36,043, respectively resulting in a current year ending surplus net position of \$795,365.

## FUND ANALYSIS

### Governmental Funds

Governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$9,094,097 compared to \$7,927,315 at September 30, 2020.

The total governmental revenues exceeded expenditures by \$902,865.

The General Fund revenues exceeded its expenditures by \$3,274,017 as compared to \$2,562,131 for fiscal year 2020. Transfers in from Solid Waste of \$263,917 as well as transfers to other funds totaling \$2,298,507 offset this excess. The details of the General Fund's financial operations are discussed below.

Governmental funds report total fund balance of \$9,094,097. Of this year-end total, \$933,900 is legally restricted for: transportation (\$550,549); fire control including volunteer fire operations (\$125,501); public safety (\$4,175); and building (\$253,675). \$1,475,860 is committed to various projects: capital projects (\$1,197,906); transportation (\$276,725); and tree preservation (\$1,229). \$757,923 is assigned for the following purposes - debt service (\$568,639); and capital projects (\$189,284). \$400,544 is considered non-spendable and \$5,525,870 is unassigned and available for future appropriation within the General Fund.

The total ending fund balances of governmental funds show an increase of \$1,166,782 or 14.7% increase over the prior year.

### Major Governmental Funds

The Town reports three major governmental funds, the General Fund, Transportation Fund and the Capital Projects Fund.

**General Fund** - The General Fund is the Town's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance of \$6,333,974 increased by \$1,239,427 or 24.3% as compared to an increase of \$195,083 or almost 4% in 2020. The ending unassigned fund balance is considered more than adequate, representing the equivalent of 45.5% of annual expenditures. This percentage compares to 37.9% at September 30, 2020.

Ad valorem (property) taxes decreased \$231,284 or almost 3.5%. This decrease is attributed to a combined operating and transportation surface and drainage ongoing rehabilitation (TSDOR) capital program millage rate decrease partly offset by an increase in the taxable value of property from the prior year. However, in total, all tax revenues were \$152,606 or 1.8% below those of 2020. Licenses and permits were \$780,437 or 46.0% higher than the 2020 amount due to increased building and zoning permitting activity.

Overall, total General Fund expenditures increased \$1,197,337 or 10.9% above the fiscal year 2020 level. The most significant changes, by department, from fiscal year 2020 are described below.

General government costs, consisting of legislative, legal, executive and clerk administration, finance & budget, and non-departmental departments were \$111,768 higher than the 2020 amount due to increased litigation activity (\$46,981) combined with overall increased personnel as well as operating expenses (\$64,787).

In total, public safety costs were up \$173,867 or 2.7% above the 2020 amount. This increase is due to a 4.5% annual contract escalator with the Town of Davie offset by a reduction in newly replaced police vehicles of 1.5% combined with coordinator personnel savings of .3%. attributable by a total increase in Southwest Ranches Volunteer Fire department expenses, including stipend payments.

Community services and development which consists of building, planning, code & zoning, and public works increased \$570,984 or 32.9% above those of 2020 primarily due to the aforementioned increased building, zoning permitting activity and application fee volume, resulting in significantly higher contractual service costs.

The 2021 parks and recreation amounts were \$34,691 higher than the 2020 amount of \$407,633. The major portion of this increase is due from a full year impact from higher grounds maintenance contract implemented toward the end of FY 2020. Additionally, it shall be noted that this increase includes a full year impact for Frontier Trails Park which became operational during 2020.

For 2021, Covid-19 pandemic emergency service expenditures totaled \$39,066 (or \$26,972 higher than FY 2020) resulting from the acquisition of safety improvements, personal protective as well as safety equipment which is still ongoing.

In this fiscal year, the General Fund transferred \$2,298,507 to other funds, which included \$752,310 to the Transportation Fund, \$22,107 to the Capital Projects Fund, \$1,304,655 to the Debt Service Fund, and \$219,435 to the Volunteer Fire Department Fund (a component unit). The Solid Waste Fund transferred \$263,917 to the General Fund.

**Transportation Fund** – This fund accounts for the Town's share of the state gasoline and local option gas taxes, which are restricted to transportation purposes, a state transportation appropriation grant, and an ongoing long-term transportation surface and drainage ongoing rehabilitation (TSDOR) capital program. In fiscal year 2021 revenue of \$380,754 of intergovernmental revenue was earned as compared to \$719,891 in fiscal year 2020 primarily related to an decrease in state transportation appropriation grant. \$560,782 was expended on roadways including engineering, signage repairs and replacements and related personnel costs during 2021 and, \$984,789 on capital outlay comprising of: drainage improvements (\$218,551); guardrails (\$10,441); TSDOR (\$726,338) and striping/markers (\$29,459). The total legally restricted and committed transportation fund balance at fiscal year-end 2021 was \$550,549 and \$1,391,945, respectively.

**Capital Projects Fund** - This fund is primarily financed from transfers from the General Fund, as indicated above for both the current (\$22,107) and prior (\$72,000) fiscal year. However, in fiscal year 2021, the fund also received a contribution of \$30,000.

During fiscal year 2021, this fund spent \$65,095 on capital outlay, which includes:

- Buildings/Fire Control Modular safety improvements \$22,107
- Infrastructure improvements for Town Hall Safety \$14,895
- Public Safety Machinery & Equipment \$28,093

Committed and assigned fund balance was \$21,792 (primarily for Town Hall Safety) and \$189,284, respectively. The total capital project fund balance at fiscal year-end 2021 was \$211,076.

## Proprietary Fund

Proprietary fund statements share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status. The business-type activities analysis above discusses the Town's enterprise fund.

## GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's budget was amended in this fiscal year to reflect Departmental line item reclassifications and new Town Council initiatives.

Ad Valorem Taxes were over budget by \$86,372 or 1.4% higher due to an unanticipated combination of collection from prior-year, delinquent taxes (\$13,488) plus lower early payment discounts taken (\$72,884). Utility Taxes were over budget by \$78,429 or 6.6% higher from both higher and unanticipated electric and communication service revenue received. Licenses and permits were over budget by \$70,553 or 2.9% primarily due to overall higher building, permitting and engineering review fees than anticipated. Intergovernmental revenues were over budget by \$260,590 or 40.2% due to total unanticipated federal, covid-19 pandemic relief reimbursements (\$57,652) plus much greater state revenue sharing (\$202,938) received. Charges for services were over budget by \$52,381 primarily due to higher ambulance fees generated under the Covid-19 pandemic than anticipated. Fines and forfeitures were under budget by \$46,851 or 6.4% as a result of lower traffic court revenue (approximately \$51,748) as a result of less street traffic offset by higher false alarm and higher code enforcement and lien recoveries received (approximately \$4,897) also due to the Covid-19 pandemic. Investment income revenue were under budget by \$41,909 or 71.6% due to an unanticipated continued lower interest rate environment. All other revenue sources were slightly over budget but generally consistent with the adopted budget. Overall, we ultimately recognized \$494,605 or 103.3% of the revenue budget.

On the expenditure side, the Town's actual expenditures for each department or function were less than budgeted due to conservative budgeting and expenditure and/or supply chain limitations imposed by the Covid-19 pandemic, where noted below, except for those pertaining to Covid-19 pandemic personal protective and safety equipment (\$24,740), for its obvious reason. By function, general governmental was \$505,168 or 17.6% below the budget primarily due to lower than anticipated town operating events, training and education, total public safety was \$144,361 or 2.1% below the budget, community services and development was \$17,908 or less than 1% below the budget, parks and recreation was \$12,216 or 2.7% below the budget and capital outlay was \$85,576 or 19.9% below the budget primarily due to favorable competitive procurement pricing obtained along with the aforementioned supply chain capital outlay project delays as well as lower than anticipated fire well costs (\$8,981).

Overall, the total General Fund budget was underspent by \$740,489 or 5.7% specifically due to the above, aforementioned items and lower general government operating expenditures including contractual services, primarily due to the Covid-19 pandemic. Tight Departmental Director expenditure controls and monitoring throughout also contributed to the underspending.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### *Capital Assets*

The Town's investment in capital assets, net of accumulated depreciation, for governmental activities as of September 30, 2021 was \$59,906,454. The change in this net investment was a 0.3% increase for governmental activities. See Note 6 for additional information about changes in capital assets during the fiscal year and outstanding at the end of the year.

The following table provides a summary of capital asset activity:

Capital Assets			
		Governmental Activities	
		2021	2020
Non-depreciable assets:			
Land	\$	42,341,811	\$ 42,341,811
Construction in progress		2,272,797	1,337,468
Total non-depreciable		44,614,608	43,679,279
Depreciable assets:			
Infrastructure		25,283,608	25,233,812
Improvements other than buildings		5,963,630	5,963,630
Buildings and building improvements		3,725,023	3,659,467
Furniture and equipment		2,205,632	1,921,667
Total depreciable assets		37,177,893	36,778,576
Less: accumulated depreciation		21,886,047	20,749,800
Net book value - depreciable assets		15,291,846	16,028,776
Percentage depreciated		59%	56%
Total Capital Asset Net Book Value	\$	59,906,454	\$ 59,708,055

At September 30, 2021, the depreciable capital assets for governmental activities were 59% depreciated. This compares to the 56% at September 30, 2020.

For governmental activities, the majority of the increase (decrease) of the balance of all non-depreciable and depreciable asset accounts relates to the following projects:

- TSDOR Construction-in-progress \$726,338
- Drainage Projects Construction-in-progress \$213,550
- Guardrails Construction-in progress \$10,441
- Generators Construction-in-progress (net) (\$15,000)
- Drainage Infrastructure \$5,000
- Road Infrastructure \$29,459
- Fire Wells #198, #63, #342, #133 Infrastructure \$15,337
- Public Safety Modular Security Building Improvements \$37,108
- Town Hall Building Improvements \$28,448
- Town Hall Furniture and Equipment \$146,698
- Parks and Recreation Furniture & Equipment \$11,356
- Public Safety Furniture & Equipment (net) \$125,911

## Debt

The series 2021 land acquisition note payable, series 2013 and 2011 revenue refunding notes payable as well as an equipment and other loan payable with financial institutions are in governmental activities only. The series 2016 was refinanced during and with the series 2021 which guaranteed to save the Town \$666,529 in loan interest expense over 10 years or \$746,587 over the entire 15-year amortization term if a bank call provision is not exercised. Overall, the Town of Southwest Ranches lowered its total debt by \$607,042 or 6.3% primarily through normal amortization. Additionally, the Town had no emergency line of credit draws during or outstanding at 9/30/2021 or 9/30/2020 and would report it solely attributable to and within its business-type activity. More detailed information on long-term debt activity to the relevant disclosures in the notes to the financial statements are found on pages 36-40.

The following table reports long-term debt balances at September 30, 2021 and 2020:

Outstanding Long-Term Debt		
Governmental Activities:	2021	2020
TD Note Payable, 2016	\$ -	\$ 7,750,000
TD Note Payable, 2021	7,750,000	-
TD Note Payable, 2013	1,117,800	1,324,900
TD Note Payable, 2011	71,159	350,949
TD Note Payable, Rosenbauer	56,779	84,111
Centennial Loan Payable	57,166	149,986
Grand Total	\$ 9,052,904	\$ 9,659,946

The Town provides an optional single-employer defined benefit post-employment health care plan to eligible employees. The Town does not make contributions to the Plan on behalf of retirees. In accordance with GASB Statement No. 75, the Town has evaluated and determined that it is not necessary to record the total OPEB liability of \$49,126 as it is insignificant to the Town.

## A SUMMARY OF THE ECONOMIC CONDITIONS AFFECTING THE TOWN

The State of Florida, by constitution, does not have a state personal income tax, and, therefore, the State operates primarily using sales, gasoline and corporate income taxes. Local governments (towns and cities, counties, school boards) primarily rely on property and an array of permitted other taxes (utility taxes, franchise fees and local business taxes) as well as intergovernmental revenues, including a new County shared sales surtax restricted for transportation, for their governmental activities. For business-type activities and certain governmental activities (building/construction services and parks, recreation and open space programs), the user pays a related fee or charge associated with the service.

During a Covid-19 pandemic significantly impacting South Florida economic, especially hospitality activity, the unemployment rate for Broward County residents as of September 2021 and 2020 was 4.4% and 7.8%, respectively, and compares favorably to the State's unemployment rate of 4.8% for September 2021 but unfavorably at 7.2% for September 2020. However, the Town's residents would expect to have a lower unemployment rate than is reported for the county. Inflationary trends in the region, except for housing costs, continue to also compare favorably to national indices, which is a positive sign. In addition, according to the U.S. Census Bureau (2015-2019), the Town's median household income of \$124,591 compares favorably to the Nation's and State's as well as the County's median household income of \$62,843, \$55,660, and \$59,547, respectively.

In the 2021-2022 adopted budget, we continue operating in a conservative economic environment due to the Covid-19 pandemic. There are indications of a continued marginal increase in housing values and related taxable values due to new residential development, improvements and rehabilitation. Additionally, inflationary trends in the region compare more favorably to national indices.

Some of the key elements affecting the fiscal year 2021-2022 budget include:

- Relatively modest change in taxable values but expected to ellipse the 2021 record all-time highest due to a primarily residential composition.
- Continued shift in funding for Transportation infrastructure to a new County shared sales surtax.
- Continuance of an extremely low interest yield environment.
- Modest growth rates of building construction and rehabilitation.
- A slight decline in State of Florida shared revenues, especially from sales and gas taxes.

All of these factors result in many budget challenges in fiscal year 2021-2022 and beyond. Additionally, the Town carefully monitors Florida Legislative initiatives and their future impact on the Town's ability to function at its present level.

The millage rate for fiscal year 2022 was retained at 4.2500 representing the Town's regular operating rate of 4.2500 plus .0000 for the eighth year of a major transportation related capital improvement project (TSDOR) and which is identical to fiscal year 2021, resulting in an anticipated net revenue increase of \$ 482,124 due to an increase in total taxable assessed values. Additionally, during the current fiscal year, unassigned General Fund fund balance increased \$1,372,829 to \$5,525,870.

#### **CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Town's finances, comply with finance-related laws and regulations, and demonstrate the Town's commitment to public accountability and transparency. Questions concerning any of the information provided in this report or request for additional information should be addressed to the Town Financial Administrator, Town of Southwest Ranches, 13400 Griffin Road, Southwest Ranches, Florida 33330-2628.

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## **BASIC FINANCIAL STATEMENTS**

**These basic financial statements contain Government-wide Financial Statements,  
Fund Financial Statements, Notes to Basic Financial Statements  
and Required Supplementary Information**

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**Town of Southwest Ranches, Florida**  
**Statement of Net Position**  
**September 30, 2021**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash	\$ 9,867,492	\$ 911,920	\$ 10,779,412
Investments	1,403,843	-	1,403,843
Receivables	600,737	825	601,562
Intergovernmental receivables	440,357	2,690	443,047
Prepaid items	41,334	-	41,334
Assets held for resale	359,210	-	359,210
Capital assets not being depreciated	44,614,608	-	44,614,608
Capital assets being depreciated, net	<u>15,291,846</u>	<u>-</u>	<u>15,291,846</u>
<b>Total Assets</b>	<u>72,619,427</u>	<u>915,435</u>	<u>73,534,862</u>
<b>Deferred Outflows of Resources</b>			
Deferred charge on refunding	<u>23,036</u>	<u>-</u>	<u>23,036</u>
<b>Liabilities</b>			
Accounts payable and accrued liabilities	1,560,862	120,070	1,680,932
Accrued interest payable	69,425	-	69,425
Unearned revenues	2,058,014	-	2,058,014
Noncurrent liabilities:			
Due within one year	819,660	-	819,660
Due in more than one year	<u>8,233,244</u>	<u>-</u>	<u>8,233,244</u>
<b>Total Liabilities</b>	<u>12,741,205</u>	<u>120,070</u>	<u>12,861,275</u>
<b>Net Position</b>			
Net investment in capital assets	50,876,586	-	50,876,586
Restricted for:			
Transportation	550,549	-	550,549
Fire control and rescue services	125,501	-	125,501
Public safety	4,175	-	4,175
Building	253,675	-	253,675
Unrestricted	<u>8,090,772</u>	<u>795,365</u>	<u>8,886,137</u>
<b>Total Net Position</b>	<u>\$ 59,901,258</u>	<u>\$ 795,365</u>	<u>\$ 60,696,623</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Town of Southwest Ranches, Florida**  
**Statement of Activities**  
**For the Fiscal Year Ended September 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities</b>							
General government	\$ 2,455,138	\$ -	\$ -	\$ -	\$ (2,455,138)	\$ -	\$ (2,455,138)
Public safety	6,988,834	3,520,536	113,029	147,461	(3,207,808)	-	(3,207,808)
Community services and development	2,302,502	2,477,363	-	-	174,861	-	174,861
Parks and recreation	733,192	1,065	-	-	(732,127)	-	(732,127)
Transportation	1,274,391	-	-	220,004	(1,054,387)	-	(1,054,387)
Emergency services	39,066	-	-	-	(39,066)	-	(39,066)
Interest and fiscal charges	299,939	-	-	-	(299,939)	-	(299,939)
<b>Total Governmental Activities</b>	<b>14,093,062</b>	<b>5,998,964</b>	<b>113,029</b>	<b>367,465</b>	<b>(7,613,604)</b>	<b>-</b>	<b>(7,613,604)</b>
<b>Business-type Activities</b>							
Solid waste	1,437,043	1,732,833	-	-	-	295,790	295,790
Solid waste emergency services	-	-	39	-	-	39	39
<b>Total Business-type Activities</b>	<b>1,437,043</b>	<b>1,732,833</b>	<b>39</b>	<b>-</b>	<b>-</b>	<b>295,829</b>	<b>295,829</b>
<b>Total Primary Government</b>	<b>\$ 15,530,105</b>	<b>\$ 7,731,797</b>	<b>\$ 113,068</b>	<b>\$ 367,465</b>	<b>(7,613,604)</b>	<b>295,829</b>	<b>(7,317,775)</b>
<b>General Revenues</b>							
Ad valorem taxes					6,402,259	-	6,402,259
Franchise fees based on gross receipts					702,961	-	702,961
Unrestricted intergovernmental revenue					843,802	-	843,802
Utility taxes					1,265,533	-	1,265,533
Unrestricted investment earnings					24,456	3,936	28,392
Miscellaneous					130,113	195	130,308
<b>Transfers</b>					263,917	(263,917)	-
<b>Total General Revenues and Transfers</b>					<u>9,633,041</u>	<u>(259,786)</u>	<u>9,373,255</u>
<b>Change in Net Position</b>					<u>2,019,437</u>	<u>36,043</u>	<u>2,055,480</u>
<b>Net Position - Beginning of Year</b>					<u>57,881,821</u>	<u>759,322</u>	<u>58,641,143</u>
<b>Net Position - End of Year</b>					<u>\$ 59,901,258</u>	<u>\$ 795,365</u>	<u>\$ 60,696,623</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Town of Southwest Ranches, Florida**  
**Balance Sheet - Governmental Funds**  
**September 30, 2021**

	<b>General Fund</b>	<b>Transportation Fund</b>	<b>Capital Projects Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>					
Cash	\$ 6,895,299	\$ 2,137,894	\$ 211,076	\$ 623,223	\$ 9,867,492
Investments	1,403,843	-	-	-	1,403,843
Receivables	600,737	-	-	-	600,737
Intergovernmental receivables	277,686	162,671	-	-	440,357
Due from other funds	-	-	-	6,253	6,253
Prepaid items	36,944	-	-	4,390	41,334
Assets held for resale	<u>359,210</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>359,210</u>
<b>Total Assets</b>	<u>\$ 9,573,719</u>	<u>\$ 2,300,565</u>	<u>\$ 211,076</u>	<u>\$ 633,866</u>	<u>\$ 12,719,226</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$ 1,228,346	\$ 305,203	\$ -	\$ 27,313	\$ 1,560,862
Due to other funds	6,253	-	-	-	6,253
Unearned revenues	<u>2,005,146</u>	<u>52,868</u>	<u>-</u>	<u>-</u>	<u>2,058,014</u>
<b>Total Liabilities</b>	<u>3,239,745</u>	<u>358,071</u>	<u>-</u>	<u>27,313</u>	<u>3,625,129</u>
<b>Fund Balances</b>					
Non-spendable:					
Prepaid items	36,944	-	-	4,390	41,334
Assets held for resale	<u>359,210</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>359,210</u>
Restricted for:					
Transportation	-	550,549	-	-	550,549
Fire control and rescue services	91,977	-	-	33,524	125,501
Public safety	4,175	-	-	-	4,175
Building	<u>253,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>253,675</u>
Committed for:					
Capital projects	60,894	1,115,220	21,792	-	1,197,906
Transportation	-	276,725	-	-	276,725
Tree preservation	<u>1,229</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,229</u>
Assigned for:					
Debt service	-	-	-	568,639	568,639
Capital projects	-	-	189,284	-	189,284
Unassigned	<u>5,525,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,525,870</u>
<b>Total Fund Balances</b>	<u>6,333,974</u>	<u>1,942,494</u>	<u>211,076</u>	<u>606,553</u>	<u>9,094,097</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 9,573,719</u>	<u>\$ 2,300,565</u>	<u>\$ 211,076</u>	<u>\$ 633,866</u>	<u>\$ 12,719,226</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Town of Southwest Ranches, Florida**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
**September 30, 2021**

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**Amounts Reported for Governmental Activities in the  
Statement of Net Position (Page 16) are Different Because:**

Fund Balances - Total Governmental Funds (Page 18)	\$	9,094,097
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Capital assets	\$	81,792,501	
Accumulated depreciation		<u>(21,886,047)</u>	59,906,454

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:

Long-term debt	\$	(9,052,904)	
Accrued interest payable		(69,425)	
Deferred charge on refunding (amortized as interest expense)		<u>23,036</u>	<u>(9,099,293)</u>

<b>Net Position of Governmental Activities (Page 16)</b>	<b>\$</b>	<b><u><u>59,901,258</u></u></b>
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The accompanying notes to basic financial statements are an integral part of these statements.

**Town of Southwest Ranches, Florida**  
**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds**  
**For the Year Ended September 30, 2021**

	<b>General Fund</b>	<b>Transportation Fund</b>	<b>Capital Projects Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>					
Ad valorem taxes	\$ 6,402,259	\$ -	\$ -	\$ -	\$ 6,402,259
Utility taxes	1,265,533	-	-	-	1,265,533
Franchise fees	702,961	-	-	-	702,961
Licenses and permits	2,477,363	-	-	-	2,477,363
Intergovernmental	908,165	380,754	-	-	1,288,919
Charges for services	2,840,638	-	-	-	2,840,638
Fines and forfeitures	680,963	-	-	-	680,963
Investment income	16,613	6,406	705	732	24,456
Miscellaneous	130,113	-	30,000	5,377	165,490
<b>Total Revenues</b>	<b>15,424,608</b>	<b>387,160</b>	<b>30,705</b>	<b>6,109</b>	<b>15,848,582</b>
<b>Expenditures</b>					
Current:					
General government	2,364,678	-	-	-	2,364,678
Public safety:					
Law enforcement	2,916,143	-	-	-	2,916,143
Fire control and rescue services	3,742,316	-	-	230,265	3,972,581
Total public safety	6,658,459	-	-	230,265	6,888,724
Community services and development	2,302,502	-	-	-	2,302,502
Parks and recreation	442,324	-	-	-	442,324
Transportation	-	560,782	-	-	560,782
Emergency services	39,066	-	-	-	39,066
Capital outlay	343,562	984,789	65,095	-	1,393,446
Debt service:					
Principal	-	-	-	607,042	607,042
Interest and fiscal charges	-	-	-	299,733	299,733
Bond issuance costs	-	-	-	47,420	47,420
<b>Total Expenditures</b>	<b>12,150,591</b>	<b>1,545,571</b>	<b>65,095</b>	<b>1,184,460</b>	<b>14,945,717</b>
Excess (deficiency) of revenues over expenditures	3,274,017	(1,158,411)	(34,390)	(1,178,351)	902,865
<b>Other Financing Sources (Uses)</b>					
Payment to refunded bond escrow agent	-	-	-	(7,750,000)	(7,750,000)
Refunding bond issued	-	-	-	7,750,000	7,750,000
Transfers in	263,917	752,310	22,107	1,524,090	2,562,424
Transfers out	(2,298,507)	-	-	-	(2,298,507)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,034,590)</b>	<b>752,310</b>	<b>22,107</b>	<b>1,524,090</b>	<b>263,917</b>
<b>Change in Fund Balances</b>	<b>1,239,427</b>	<b>(406,101)</b>	<b>(12,283)</b>	<b>345,739</b>	<b>1,166,782</b>
<b>Fund Balances - Beginning of Year</b>	<b>5,094,547</b>	<b>2,348,595</b>	<b>223,359</b>	<b>260,814</b>	<b>7,927,315</b>
<b>Fund Balances - End of Year</b>	<b>\$ 6,333,974</b>	<b>\$ 1,942,494</b>	<b>\$ 211,076</b>	<b>\$ 606,553</b>	<b>\$ 9,094,097</b>

The accompanying notes to basic financial statements are an integral part of these statements.

**Town of Southwest Ranches, Florida**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of**  
**Governmental Funds to the Statement of Activities**  
**For the Fiscal Year Ended September 30, 2021**

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**Amounts Reported for Governmental Activities in the  
Statement of Activities (Page 17) are Different Because:**

Net changes in fund balance - total governmental funds (Page 20)	\$	1,166,782
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Governmental funds report capital outlay as expenditures.  
However, in the statement of activities, the cost of those assets is  
depreciated over their estimated useful lives and reported as  
depreciation expense:

Expenditures for capital outlay	\$	1,393,446	
Less: current year provision for depreciation expense		(1,195,047)	198,399

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts (other than direct issuance costs) are deferred and amortized in the statement of activities.

This detail of the difference is as follows:

Repayment of principal		607,042
Issuance of refunding bonds		(7,750,000)
Payment to escrow agent		7,750,000

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Amortization of deferred amount on refunding		(5,758)
Change in accrued interest payable		52,972

<b>Change in Net Position of Governmental Activities (Page 17)</b>	<b>\$</b>	<b><u><u>2,019,437</u></u></b>
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The accompanying notes to basic financial statements are an integral part of these statements.

**Town of Southwest Ranches, Florida**  
**Statement of Net Position - Proprietary Fund**  
**September 30, 2021**

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	<u><b>Solid Waste Fund</b></u>
<b>Assets</b>	
<b>Current Assets</b>	
Cash	\$ 911,920
Accounts receivable	825
Intergovernmental receivables	<u>2,690</u>
<b>Total Assets</b>	<u>915,435</u>
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts payable and accrued liabilities	<u>120,070</u>
<b>Total Liabilities</b>	<u>120,070</u>
<b>Net Position</b>	
Unrestricted	<u>795,365</u>
<b>Total Net Position</b>	\$ <u><u>795,365</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Town of Southwest Ranches, Florida**  
**Statement of Revenues, Expenses and Change in Net Position - Proprietary Fund**  
**For the Fiscal Year Ended September 30, 2021**

	<b>Solid Waste Fund</b>
<b>Operating Revenues</b>	
Charges for services	\$ 1,732,833
Miscellaneous	195
<b>Total Operating Revenues</b>	<u>1,733,028</u>
<b>Operating Expenses</b>	
Contractual services	1,329,118
Recycling	107,579
Other	346
<b>Total Operating Expenses</b>	<u>1,437,043</u>
<b>Operating Income</b>	<u>295,985</u>
<b>Nonoperating Revenues (Expenses)</b>	
Intergovernmental, non-capital grants	39
Investment income	3,936
<b>Total Nonoperating Revenues (Expenses)</b>	<u>3,975</u>
<b>Income Before Transfers</b>	<u>299,960</u>
<b>Transfers:</b>	
Transfers out	<u>(263,917)</u>
Total net transfers	<u>(263,917)</u>
<b>Change in Net Position</b>	36,043
<b>Net Position - Beginning of Year</b>	<u>759,322</u>
<b>Net Position - End of Year</b>	<u><u>\$ 795,365</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Town of Southwest Ranches, Florida**  
**Statement of Cash Flows**  
**Proprietary Fund**  
**For the Fiscal Year Ended September 30, 2021**

	<b>Solid Waste Fund</b>
<b>Cash Flows from Operating Activities</b>	
Cash received from customers and users	\$ 1,741,203
Cash paid to suppliers	<u>(1,434,582)</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>306,621</u>
<b>Cash Flows from Non-Capital Financing Activities</b>	
Proceeds from grants, non-capital	26,814
Transfers out	<u>(263,917)</u>
<b>Net Cash Provided by (Used in) Non-Capital Financing Activities</b>	<u>(237,103)</u>
<b>Cash Flows from Investing Activities</b>	
Interest received	<u>3,936</u>
<b>Net Increase (Decrease) in Cash</b>	73,454
<b>Cash - Beginning</b>	<u>838,466</u>
<b>Cash - Ending</b>	<u><u>\$ 911,920</u></u>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities</b>	
Operating income	\$ <u>295,985</u>
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:	
Changes in operating assets and liabilities:	
Decrease (Increase) in accounts receivable	8,175
Increase (Decrease) in accounts payable and accrued liabilities	<u>2,461</u>
Total adjustments	<u>10,636</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u><u>\$ 306,621</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

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## **NOTES TO BASIC FINANCIAL STATEMENTS**

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**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of the Town of Southwest Ranches, Florida's (the Town) significant accounting policies is presented to assist the reader in interpreting the basic financial statements. The policies are considered essential and should be read in conjunction with the basic financial statements.

The Town is an instrumentality of the State of Florida, incorporated in accordance with House Bill No. 1777 on June 6, 2000, to carry on a centralized government. The Town Council, which is comprised of four elected Council members and the elected Mayor, is responsible for legislative and fiscal control of the Town. The Town is governed under a Council/Administrator form of government. A Town Administrator is appointed by the Council and is responsible for administrative and fiscal control of the resources of the Town maintained in the funds.

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

***A. FINANCIAL REPORTING ENTITY***

The accompanying financial statements present the Town and its component unit, the Southwest Ranches Volunteer Fire-Rescue, Inc. (the Department).

The Department became a blended component unit of the Town of Southwest Ranches on January 28, 2010 when the members of the Town Council became the Board of Directors of the Department. The Department is a legally separate, tax-exempt, 501(c)(4) organization that provides for the protection of human and animal life and property against fire, disaster, natural catastrophe or other calamity within the Town limits of Southwest Ranches. The Town is financially responsible (benefit/burden) and has operational responsibility for the Department. There are no separately issued financial statements for this component unit.

***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS***

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the activities of the Town and its component unit. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)***

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as *general revenues*.

Separate financial statements are provided for governmental funds and the proprietary fund. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

***C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION***

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days from the end of the current fiscal year.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Property taxes, franchise fees, utility taxes, charges for services, intergovernmental revenues and interest associated with the current fiscal period are all considered to be measurable and available and have been recognized as revenues of the current fiscal period. Revenues for expenditure driven grants are recognized when the qualifying expenditures are incurred, and eligibility requirements imposed by the provider have been met. All other revenue items such as fines and forfeitures and licenses and permits are considered to be measurable and available when cash is received by the Town.

The reporting practices of the proprietary fund type closely parallel comparable commercial financial reporting, which recognize revenue when earned and expenses when incurred (the accrual basis) including, in the case of the enterprise fund, depreciation on its exhaustible capital assets, if any. Earned, but unbilled service receivables, if any, would be accrued as revenue in the enterprise fund.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)***

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *Transportation Fund* accounts for the receipt of the Town's portion of the state revenue sharing of the gasoline and local option gas taxes which are restricted for transportation related expenditures.

The *Capital Projects Fund* is used to account for the capital projects of the Town which have received the approval of the Town Council. Transfers from the general and other funds are made to this fund to cover such expenditures.

The Town reports the following major proprietary fund:

The *Solid Waste Fund* (an enterprise fund) accounts for the operation of the Town's solid waste collection, disposal, and recycling services.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and other charges between the Town's solid waste functions and various other functions of the Town, if applicable. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as *program revenues*. The general revenues include all taxes whose purpose has not been restricted to a specific program.

Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net position. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary fund are charges to customers for sales and services. Operating expenses for the proprietary fund include the costs of sales and services, administrative expenses and depreciation on capital assets, as applicable. All revenues and expenses that do not meet this definition are reported as non-operating revenues or expenses.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***D. DEPOSITS AND INVESTMENTS***

The Town utilizes a pooled cash account for cash of all Town funds other than those that are required to be physically segregated. The pooled cash account concept allows each participating fund to benefit from the economies of scale and improved yield which are inherent to a larger investment pool. Formal accounting records detail the individual equities of the participating funds. The pooled cash system utilizes a single checking account for Town receipts and all disbursements including payroll.

Investments are in the Florida PRIME administered by the State Board of Administration. The Town's investments in the Florida PRIME are stated at amortized cost.

***E. PREPAID ITEMS***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items of governmental funds are recorded as expenditures when consumed rather than when purchased.

***F. CAPITAL ASSETS***

Capital assets, which include land, construction in progress, infrastructure assets, improvements other than buildings, buildings and building improvements, and furniture and equipment are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value on the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Infrastructure	10-40
Improvements other than buildings	10-50
Buildings and building improvements	10-50
Furniture and equipment	3-30

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***G. IMPAIRMENT OF LONG-LIVED ASSETS***

The Town records impairment losses on long-lived assets used in operations when events and circumstances indicate the assets might be impaired. No impairment losses have been recorded.

***H. LONG-TERM OBLIGATIONS***

In the government-wide financial statements and the proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts, if applicable, are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bond issue costs are expensed at issuance. Bonds payable are reported net of the applicable premiums and discounts.

In the fund financial statements, governmental fund types recognize debt premiums and discounts, as well as debt issuance costs, in the year of issuance. The face amount of debt issued is reported as another financing source. Premiums received on debt issuance are reported as another financing source while discounts on debt issuances are reported as another financing use. Issuance costs, whether or not withheld from the actual debt proceeds received, and principal payments, are reported as debt service expenditures.

***I. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES***

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Town only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Town has no amounts reported in this category in the current year.

***J. UNEARNED REVENUE***

Unearned revenue represents increases in assets prior to the eligibility criteria being met for recognition of revenue. Included in the balance is approximately \$2,000,000 relating to the American Rescue Plan Act (ARPA) funding.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***K. FUND BALANCE***

The Town follows the criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. The Town's accounting and financial policies are used to interpret the nature and/or requirements of the funds and their corresponding classification of nonspendable, restricted, committed, assigned or unassigned.

The following are the fund balance classifications:

*Nonspendable fund balance.* Nonspendable fund balances are amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted fund balance.* Restricted fund balances are amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance.* These amounts can only be used for the specific purposes determined by a formal action (ordinance or resolution) of the Town Council, the Town's highest level of decision-making authority. Ordinances and resolutions constitute the most binding constraints and are deemed equally binding and enforceable within the Town. Commitments may be changed or lifted only by the Town Council taking the same formal action (ordinance or resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

*Assigned fund balance.* Assigned fund balances are amounts that are constrained by the Town's intent to be used for specific purposes but are neither restricted nor committed. Intent is established by the Town Administrator and Town Financial Administrator who have the discretionary authority as charter officers of the Town and to which the Council has delegated the authority to assign, modify or rescind amounts to be used for specific purposes. There is no formal policy which has been established by Council delegating this authority. This balance includes (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue or capital projects fund are assigned for the purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the Town itself.

*Unassigned fund balance.* This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***L. NET POSITION***

Net position is the result of assets and deferred outflows of resources less liabilities and deferred inflows of resources. The net position of the government-wide and proprietary funds is categorized as net investment in capital assets, reduced by depreciation and any outstanding debt incurred to acquire, construct and improve those assets and deferred inflows and outflows of resources related to debt, and excluding unexpended proceeds.

Restricted net position is that portion of net position that has been restricted for general use by external parties (creditors, grantors, contributors, or laws and regulations of other governments) or imposed by law through constitutional provisions enabling legislation.

Unrestricted net position consists of the net position that does not meet the definition of either of the other two components.

***M. FLOW ASSUMPTIONS***

***Net Position Flow Assumption***

Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

***Fund Balance Flow Assumption***

Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted fund balance to have been depleted before using any other components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

***N. USE OF ESTIMATES***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred inflows/outflows, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results may differ from management's estimates.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 2 – DEPOSITS AND INVESTMENTS**

***DEPOSITS***

The Town maintains a cash pool that is available for use by all funds. In addition to insurance provided by the Federal Deposit Insurance Corporation (FDIC), all deposits are held in banking institutions approved by the State of Florida, State Treasurer to hold public funds. Under the Florida Statutes Chapter 280, *Florida Security for Public Deposits Act*, the State Treasurer requires all qualified public depositories to deposit with the Treasurer or banking institution eligible collateral of the depository. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses. Since the Town uses only authorized public depositories, all funds deposited with financial institutions are FDIC insured and/or are fully collateralized and treated as insured.

***INVESTMENTS***

The Town is authorized to invest in direct obligations of the U.S. Treasury, Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency, and the Local Government Surplus Funds Trust Fund, or any other intergovernmental investment pool authorized by Florida Statutes, including the Florida PRIME administered by the State Board of Administration. The investment policy defined in the statutes attempts to promote, through state assistance, the maximization of net interest earnings on invested surplus funds of local units of governments while limiting the risk to which the funds are exposed.

Florida PRIME is governed by Chapter 19-7 of the Florida Administrative Code and Chapters 215 and 218 of the Florida Statutes. These rules provide guidance and establish the policies and general operating procedures for the administration of the Florida PRIME. Florida PRIME invests in a pool of investments whereby the Town owns a share of the respective pool, not the underlying securities. GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants* establishing criteria for an external investment pool to qualify to report at amortized cost. Florida PRIME is reported at amortized cost.

The investments in the Florida PRIME are not insured by FDIC or any other governmental agency.

The Town had the following investments as of September 30, 2021:

	<u>Value</u>	<u>Weighted Average Maturity</u>
<b>Investments</b>		
Florida PRIME	\$ <u><u>1,403,843</u></u>	49 days

***INTEREST RATE RISK***

The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates nor do they have any investments that are subject to interest rate risk.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

***CREDIT RISK***

The Town does not have a written investment policy and, therefore, follows Florida Statute 218.415(17). The Town invests surplus funds in the State Board of Administration Investment Pool. The Florida PRIME is rated by Standard and Poor's. The current rating is AAAm.

***CONCENTRATION OF CREDIT RISK***

Disclosure is required when the percentage of investments is 5% or more of total investments. At September 30, 2021, the Town only invests in an external investment pool, the Florida PRIME.

***INVESTMENT POOLS AND POOL PARTICIPANTS***

With regard to redemption dates, Chapter 218.409(8) (a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days."

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2021, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 3 – PROPERTY TAXES**

Property values are assessed as of January 1 of each year, at which time taxes become an enforceable lien on property. Tax bills are mailed for the Town by Broward County on or about October 1 of each year and are payable with discounts of up to 4% offered for early payment. Taxes become delinquent on April 1 of the year following the year of assessment and state law provides for enforcement of collection of property taxes by seizure of the personal property or by the sale of interest-bearing tax certificates to satisfy unpaid property taxes. Assessed values are established by the Broward County Property Appraiser. In November 1992, a Florida constitutional amendment was approved by the voters which provides for limiting the increases in homestead property valuations for ad valorem tax purposes to a maximum of 3% annually and also provides for reassessment of market values upon changes in ownership. The County bills and collects all property taxes and remits them to the Town. Procedures for the collection of delinquent taxes by Broward County are provided for in the Laws of Florida. There were no material delinquent property taxes at September 30, 2021.

State statutes permit municipalities to levy property taxes at a rate of up to 10 mills (\$10 per \$1,000 of assessed taxable valuation). The tax levy of the Town is established by the Town Council and the Broward County Property Appraiser, who incorporates the Town's millage into the total tax levy, which includes the County, County School Board and other agencies tax requirements. The total millage rate assessed by the Town for the fiscal year ended September 30, 2021 was 4.2500 mills (includes operating and TSDOR millage).

**NOTE 4 - RECEIVABLES**

Receivables as of September 30, 2021 for the Town's funds are as follows:

	Taxes and Fees
General Fund	\$ 600,737
Solid Waste Fund	825
<b>Total Receivables</b>	<b>\$ 601,562</b>

**NOTE 5 – INTERFUND TRANSFERS**

Interfund transfers during fiscal year ended September 30, 2021 are as follows:

	<b>Transfers In</b>	<b>Transfers Out</b>
General Fund	\$ 263,917	\$ 2,298,507
Transportation Fund	752,310	-
Capital Projects Fund	22,107	-
Volunteer Fire Department Fund	219,435	-
Debt Service Fund	1,304,655	-
Solid Waste Fund	-	263,917
<b>Total Interfund Transfers</b>	<b>\$ 2,562,424</b>	<b>\$ 2,562,424</b>

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

**NOTE 5 – INTERFUND TRANSFERS (CONTINUED)**

General Fund Transfers In consisted of \$263,917 from the Town's Solid Waste Fund providing an annual subsidy to the General Fund for administrative, finance and contractual compliance management and legal expenses.

General Fund Transfers Out consisted of \$752,310 to the Transportation Fund to fund capital projects including the Transportation and Surface Drainage On-Going Rehabilitation (TSDOR), drainage and operating needs; \$22,107 to the Capital Projects Fund to primarily fund capital projects pertaining to the Town Public Safety Modular complex; \$219,435 to the Volunteer Fire Department Fund to fund volunteer fire operations; and \$1,304,655 to the Debt Service Fund as debt service principal and interest payments become due in accordance with debt service arrangements, as well as to increase fund balance.

**NOTE 6 – CAPITAL ASSETS**

Capital assets activity for the fiscal year ended September 30, 2021 was as follows:

	Balance October 1, 2020	Increases	Decreases	Transfers	Balance September 30, 2021
<b>Governmental Activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 42,341,811	\$ -	\$ -	\$ -	\$ 42,341,811
Construction in progress	1,337,468	950,329	-	(15,000)	2,272,797
Total capital assets, not being depreciated	43,679,279	950,329	-	(15,000)	44,614,608
Capital assets, being depreciated:					
Infrastructure	25,233,812	49,796	-	-	25,283,608
Improvements other than buildings	5,963,630	-	-	-	5,963,630
Buildings and building improvements	3,659,467	50,556	-	15,000	3,725,023
Furniture and equipment	1,921,667	342,765	(58,800)	-	2,205,632
Total capital assets being depreciated	36,778,576	443,117	(58,800)	15,000	37,177,893
Total capital assets	80,457,855	1,393,446	(58,800)	-	81,792,501
Less: accumulated depreciation for:					
Infrastructure	15,090,632	726,056	-	-	15,816,688
Improvements other than buildings	3,773,577	251,656	-	-	4,025,233
Buildings and building improvements	498,913	78,385	-	-	577,298
Furniture and equipment	1,386,678	138,950	(58,800)	-	1,466,828
Total accumulated depreciation	20,749,800	1,195,047	(58,800)	-	21,886,047
Total capital assets, being depreciated, net	16,028,776	(751,930)	-	15,000	15,291,846
<b>Governmental activities</b>					
<b>Capital assets, net</b>	<b>\$ 59,708,055</b>	<b>\$ 198,399</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,906,454</b>

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

Depreciation expense was charged to functions/programs of the Town as follows:

General Government	\$ 90,460
Public Safety	100,110
Parks and Recreation	290,868
Transportation	<u>713,609</u>
<b>Total Depreciation - Governmental Activities</b>	<b>\$ <u>1,195,047</u></b>

**NOTE 7 – LONG-TERM DEBT**

The following is a summary of changes in long-term liabilities of the Town for the fiscal year ended September 30, 2021.

	Balance October 1, 2020	Additions	Reductions	Balance September 30, 2021	Due Within One Year
<b>Governmental Activities:</b>					
<i>Notes from Direct Borrowing and Private Placements:</i>					
Note Payable Series 2013	\$ 1,324,900	\$ -	\$ (207,100)	\$ 1,117,800	\$ 213,300
Note Payable Series 2011	350,949	-	(279,790)	71,159	71,159
Note Payable Series 2016	7,750,000	-	(7,750,000)	-	-
Note Payable Series 2021	-	7,750,000		7,750,000	450,003
Rosenbauer Payable	84,111	-	(27,332)	56,779	28,032
Loan Payable	<u>149,986</u>	<u>-</u>	<u>(92,820)</u>	<u>57,166</u>	<u>57,166</u>
<b>Total Governmental Activities</b>	<b>\$ <u>9,659,946</u></b>	<b>\$ <u>7,750,000</u></b>	<b>\$ <u>(8,357,042)</u></b>	<b>\$ <u>9,052,904</u></b>	<b>\$ <u>819,660</u></b>

**REVENUE REFUNDING NOTE, SERIES 2013**

On June 1, 2013 the Town entered in to a \$2,659,800 note with a financial institution for the purpose of refunding a portion of the Town's Florida Municipal Loan Council Revenue Bonds, Series 2001A and to finance the cost of certain capital projects. The note requires annual payments of principal and semi-annual payments of interest beginning November 1, 2013 and matures on November 1, 2025. The note bears interest on the outstanding principal amount thereof at a rate of 2.85%, subject to taxability event, calculated on the basis of twelve 30-day months and a 360-day year. As security for loan repayment, the Town covenants and agrees to appropriate in its annual budget amounts of non-ad valorem revenues sufficient to satisfy its annual debt service requirements under the loan agreement.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 7 – LONG-TERM DEBT (CONTINUED)**

The annual requirements to pay principal and interest on this obligation as of September 30, 2021 are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2022	\$ 213,300	\$ 24,167	\$ 237,467
2023	218,900	19,002	237,902
2024	224,000	14,468	238,468
2025	228,700	6,369	235,069
2026	232,900	6,254	239,154
<b>Total</b>	<b>\$ 1,117,800</b>	<b>\$ 70,260</b>	<b>\$ 1,188,060</b>

***REVENUE REFUNDING NOTE, SERIES 2011***

On December 1, 2011 the Town entered into a \$2,500,000 note with a financial institution for the purpose of refunding the Town's pooled commercial paper loan with the Florida Local Government Finance Commission (FLGFC). The note requires quarterly payments of principal and interest beginning March 1, 2012 and matures on December 1, 2021. The note bears interest on the outstanding principal amount thereof at a rate of 2.73%, subject to taxability event, per annum calculated on a 30/360-day count basis. The Town has pledged non-ad valorem revenues to secure payment of the principal and interest of the note.

The annual requirements to pay principal and interest on this obligation as of September 30, 2021 are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2022	\$ 71,159	\$ 485	\$ 71,644
<b>Total</b>	<b>\$ 71,159</b>	<b>\$ 485</b>	<b>\$ 71,644</b>

***IMPROVEMENT REVENUE REFUNDING BOND, TAXABLE SERIES 2021***

In April 2021, the Town issued \$ 7,750,000 Improvement Revenue Refunding Bond, Taxable Series 2021 for the purpose of currently refunding the Improvement Revenue Bond, Series 2016. The retirement of the Series 2016 Bonds will reduce the Town's debt service payments by \$ 666,529 in loan interest expense over 10 years (call option) and to provide an economic gain of \$ 746,587 (difference between the present value of the debt service payments on the old and new debt; \$ 9,953,896 - \$ 9,207,309) over the 15-year term of the bond.

Unless early redeemed, the Bond is expected to be repaid by March 1, 2036; at a fixed interest rate of 1.92%. Assuming that the Bond is not tendered by the financial institution on May 1, 2031, total interest paid over the life of the Bond is estimated to be \$1,206,030. The Bond may be prepaid in whole or in part upon thirty (30) days prior written notice by the Town, with no prepayment penalty. Principal and interest is payable semiannually on the first day of May and November, respectively.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 7 – LONG-TERM DEBT (CONTINUED)**

The Bond shall not be or constitute a general obligation or bonded indebtedness of the Town within the meaning of the Constitution of Florida and the Charter of the Town but shall be payable from and secured solely by the covenant of the Town to budget and appropriate Legally Derived or Available Non-Ad Valorem Revenues. Nothing in the Bond or its agreement shall be deemed to pledge ad valorem tax revenues or to permit or constitute a mortgage or lien upon any assets owned by the Town. The debt holder acknowledges that it shall have no lien upon any real or tangible personal property of the Town.

The annual requirements to pay principal and interest on this obligation as of September 30, 2021 are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2022	\$ 450,003	\$ 147,066	\$ 597,069
2023	459,102	137,967	597,069
2024	467,959	129,110	597,069
2025	476,987	120,082	597,069
2026	486,189	110,880	597,069
2027-2031	2,575,311	410,031	2,985,342
2032-2036	2,834,449	150,894	2,985,343
<b>Total</b>	<b>\$ 7,750,000</b>	<b>\$ 1,206,030</b>	<b>\$ 8,956,030</b>

The Series 2013, 2011 and 2021 arrangements discussed previously include other financial provisions as follows: 1) a 6% late charge on overdue payments in excess of fifteen days; 2) events of defaults such as violation of covenants, payment defaults, bankruptcy, insolvency, and uncured final non-appealable judgements may declare any unpaid principal and interest (acceleration of maturity) due immediately and bearing a default rate equal to the interest rate on the Note at the time of such default plus an additional spread ranging from 4% to 6% but never to exceed the maximum rate permitted by law; and 3) an anti-dilution test of 1.30X and 1.50X as defined in the respective debt agreements – See the Debt Service Anti-Dilution Coverage table in the Statistical Section of this report.

***ROSENBAUER PAYABLE***

On July 15, 2015, the Town entered into a financing arrangement for the acquisition of a Rosenbauer Pumper Apparatus for the Volunteer Fire Department in the amount of \$206,500. The loan calls for annual interest and principal payments at a fixed rate of 2.56% and the loan matures on June 11, 2023.

The agreement provides that the lender is listed as the lienholder on the subject equipment, to the extent allowed by law. The Town is required to make bona-fide best efforts to include all annual required payments in its annual budget. If the Town fails to appropriate funding to meet the required payments, the equipment must be returned to the lender, at the expense of the Town, and the agreement shall then terminate upon the last day of the fiscal year for which funds were appropriated.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 7 – LONG-TERM DEBT (CONTINUED)**

The annual requirements to pay principal and interest on this obligation as of September 30, 2021 are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2022	\$ 28,032	\$ 1,454	\$ 29,486
2023	28,747	736	29,483
<b>Total</b>	<b>\$ 56,779</b>	<b>\$ 2,190</b>	<b>\$ 58,969</b>

***LOAN PAYABLE***

On April 7, 2010, the Town originally entered into a line of credit agreement with a financial institution in an amount not to exceed \$2,000,000 for the purpose of financing road improvements and drainage projects in the Town. The loan called for monthly interest payments at 2.75% during the draw period. The principal amount outstanding at the end of the draw period shall be payable monthly, beginning May 7, 2012 in equal payments of principal and interest at 3.95% through April 7, 2022. The Town covenants to budget and appropriate in its annual budget from legally available non-ad valorem revenues in each fiscal year, sufficient moneys to pay the principal and interest on the loan.

In the event the Town fails to pay principal and interest when due on the loan or any other loan or obligation for the repayment of money; declare bankruptcy or insolvency; fails to correct any covenants, conditions or arrangements of this note and such default continues for 30 days after written notice requiring to be remedied; the holder of the note may proceed to protect and enforce its rights as allowed by law.

The annual requirements to pay principal and interest on this obligation as of September 30, 2021 are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2022	\$ 57,166	\$ 730	\$ 57,896
<b>Total</b>	<b>\$ 57,166</b>	<b>\$ 730</b>	<b>\$ 57,896</b>

***EMERGENCY LINE OF CREDIT***

On May 23, 2018, the Town entered into a revolving line of credit agreement with a financial institution in an amount not to exceed \$10,000,000 for the purpose of expenditures for extraordinary, nonrecurring items the Town desires or needs to undertake subsequent to and as a result of a natural, technological or civil emergencies. The line of credit bears a variable interest rate calculated at 80.25% of the prime rate less 125 basis points (1.6050% as of September 30, 2021). Payments of accrued interest are due on the first day of each February, May, August and November, beginning on November 1, 2018, based on the amount drawn and repaid by the Town from time to time. The outstanding principal of this Line of Credit and any accrued and unpaid interest is payable on the maturity date unless renewed. The maturity date of the line of credit is May 23, 2023. The Town had no outstanding balance and available balance was \$10,000,000 at September 30, 2021.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 7 – LONG-TERM DEBT (CONTINUED)**

The Town covenants to budget from legally available non-ad valorem revenues in each fiscal year sufficient funds to pay any principal and interest outstanding on the note. Any outstanding balance on the line of credit is secured by an irrevocable lien on revenues from FEMA and State proceeds, which shall be used to pay down the outstanding balance within 30 days of receipt. This note may be extended by the lender, at its sole discretion, for additional periods, each to not exceed five years. At such time, the Town is responsible for an extension fee of \$25,000 plus legal fees associated with the renewal. The lender, at its sole discretion, shall have the option to require the Town to prepay any outstanding amount on the loan in full on November 22, 2021 (the call date).

In addition, this arrangement includes other financial provisions as follows: 1) a 6% late charge on overdue payments in excess of fifteen days; and 2) events of defaults such as violation of covenants, payment defaults, bankruptcy, insolvency, and certain uncured final non-appealable judgements may declare any unpaid principal and interest (acceleration of maturity) due immediately and bearing a default rate equal to prime rate plus 6% but never to exceed the maximum rate permitted by law.

**NOTE 8 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions and natural disasters for which the Town carries commercial insurance. There were no reductions in insurance coverage from coverage requirements in the prior year. Settled claims did not exceed coverage requirements for each of the past three years.

**NOTE 9 – COMMITMENTS AND CONTINGENCIES**

***INTERLOCAL AGREEMENT FOR PUBLIC SAFETY SERVICES***

In June 2017, the Town entered into an agreement with the Town of Davie for public safety services, including emergency medical, fire protection, fire and life safety, and police service effective October 1, 2017 through September 30, 2022. The Town paid approximately \$6,545,000 under this agreement for the fiscal year ended September 30, 2021.

***AGREEMENT FOR PLANS REVIEW AND BUILDING INSPECTION SERVICES***

In 2012, the Town entered a service agreement through March 2015 for plan review and building inspection services. The agreement was last extended on April 12, 2021 for one additional year with similar terms and conditions. The amount of compensation is based on rates and schedules set forth in the agreement with a maximum percentage of 75% of actual revenue received by the Town. For the fiscal year ended September 30, 2021, the Town paid approximately \$1,523,000 for these services.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 9 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

***AGREEMENT FOR PLANNING SERVICES***

In 2014, the Town entered into a renegotiated agreement with a consultant to provide planning, zoning and land use services on an hourly rate fee structure. This agreement, which was set to expire September 30, 2017, was extended through September 30, 2020, and was renewable upon the consent of both parties. The current agreement is now effective/renewed through September 30, 2023. The current arrangement is with a new professional corporation, which acquired the prior service provider. For the fiscal year ended September 30, 2021, the Town paid approximately \$125,000 for these services.

***AGREEMENT FOR CODE COMPLIANCE AND ZONING SERVICES***

The Town entered into a service agreement with a provider for the provision of code compliance and zoning, including services, as the Code Compliance Official. This agreement is in effect through September 2022. Either party may terminate this agreement upon providing 90 days written notice. For the fiscal year ended September 30, 2021, the Town paid approximately \$373,000 for code compliance and zoning services.

***LITIGATION***

From time to time, the Town is a defendant in various suits and claims incidental to its operations. Although the outcome of such litigation is not presently determinable, it is the opinion of the Town attorney and Town management that resolution of such matters, if any, will not have a material adverse effect on the financial position and results of operations of the Town.

***GRANTS AND AWARDS***

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the Town. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, would not have a material adverse effect on the financial position of the Town.

**NOTE 10 – DEFINED CONTRIBUTION PLAN**

All regular full-time employees are eligible to be covered by the Town's 401(a) Plan (the Plan), a defined contribution pension plan, administered by an independent agent, ICMA Retirement Corporation, and authorized by resolution effective March 27, 2014. The Town's policy is to fund the annual pension costs in each department during the annual budget process.

Under the Plan, the Town matches, and therefore contributes, up to 5% or 10% (as a percentage of employees' regular wages) of the employees' annual elective contribution to an ICMA 457 Plan (see Note 11) for both General and Management personnel, respectively. Each personnel group receives a 20% graduated vesting over various periods of time by completing one through five years of full-time employment. Additionally, age 62, with 5 years of service, is the earliest age that personnel may elect to receive retirement benefits upon separation of service.

**Town of Southwest Ranches, Florida**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended September 30, 2021**

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**NOTE 10 – DEFINED CONTRIBUTION PLAN (CONTINUED)**

Under the Plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. There was a total of 14 employees for both personnel groups participating under the Plan throughout fiscal year 2021. The assets of the Plan are held in trust and are the sole property of the participants; therefore, no balances or financial information is reported in the Town's basic financial statements. For the fiscal year ended September 30, 2021, the employer pension expense was approximately \$85,000.

**NOTE 11 – DEFERRED COMPENSATION PLAN**

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Service ("IRS") Code Section 457. The Plan, administered by the ICMA Retirement Corporation, which is available to all Town employees, permits them to defer a portion of their salaries until future years. Participation in the Plan is optional. The deferred compensation plan is generally not available to employees until termination, retirement, death or the hardship distribution criteria as defined in IRS Code Section 457. The assets of the Plan are held in trust and are the sole property of the participants; therefore, no balances or financial information is reported in the Town's basic financial statements.

**NOTE 12 – RISKS AND UNCERTAINTIES**

The coronavirus (COVID-19) outbreak has caused disruption in international and U.S. economies and markets. The coronavirus and fear of further spread has caused quarantines, cancellation of events, and overall reduction in business and economic activity. On March 11, 2020, the World Health Organization designated the coronavirus outbreak as a pandemic. Management and the Town Council continue to evaluate and monitor the potential adverse effect that this event may have on the Town's financial position, operations and cash flows. The full impact of COVID-19 is unknown at this time and cannot be reasonably estimated as these events are still developing.

**NOTE 13 - DATE OF MANAGEMENT REVIEW**

The Town's management has evaluated subsequent events through March 4, 2022, the date which the financial statements were available for issuance.

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# REQUIRED SUPPLEMENTARY INFORMATION



2021 Town of Southwest Ranches Rural Public Arts and Design Advisory Board Photo Contest  
*Submitted by: Teri Bennett*

**Town of Southwest Ranches, Florida**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule - General Fund**  
**For the Fiscal Year Ended September 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Revenues</b>				
Ad valorem taxes	\$ 6,315,887	\$ 6,315,887	\$ 6,402,259	\$ 86,372
Utility taxes	1,187,104	1,187,104	1,265,533	78,429
Franchise fees	662,822	662,822	702,961	40,139
Licenses and permits	1,183,663	2,406,810	2,477,363	70,553
Intergovernmental	480,114	647,575	908,165	260,590
Charges for services	2,788,257	2,788,257	2,840,638	52,381
Fines and forfeitures	219,900	727,814	680,963	(46,851)
Investment income	58,522	58,522	16,613	(41,909)
Miscellaneous	115,337	135,212	130,113	(5,099)
<b>Total Revenues</b>	<b>13,011,606</b>	<b>14,930,003</b>	<b>15,424,608</b>	<b>494,605</b>
<b>Expenditures</b>				
Current:				
General government	2,520,645	2,869,846	2,364,678	505,168
Public safety:				
Law enforcement	3,034,177	3,034,177	2,916,143	118,034
Fire control	3,763,556	3,768,643	3,742,316	26,327
Total public safety	6,797,733	6,802,820	6,658,459	144,361
Community services and development	1,405,767	2,320,410	2,302,502	17,908
Parks and recreation	449,427	454,540	442,324	12,216
Emergency services	670	14,326	39,066	(24,740)
Capital outlay	104,708	429,138	343,562	85,576
<b>Total Expenditures</b>	<b>11,278,950</b>	<b>12,891,080</b>	<b>12,150,591</b>	<b>740,489</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>over Expenditures</b>	<b>1,732,656</b>	<b>2,038,923</b>	<b>3,274,017</b>	<b>1,235,094</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	263,917	263,917	263,917	-
Transfers out	(2,036,073)	(2,302,840)	(2,298,507)	4,333
<b>Total Other Financing Sources (Uses)</b>	<b>(1,772,156)</b>	<b>(2,038,923)</b>	<b>(2,034,590)</b>	<b>4,333</b>
<b>Change in Fund Balance</b>	<b>\$ (39,500)</b>	<b>\$ -</b>	<b>\$ 1,239,427</b>	<b>\$ 1,239,427</b>
<b>Appropriated (Reserve) Fund Balance</b>	<b>\$ 39,500</b>	<b>\$ -</b>		

**Town of Southwest Ranches, Florida**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule - Transportation Fund**  
**For the Fiscal Year Ended September 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Revenues</b>				
Intergovernmental	\$ 640,978	\$ 1,200,080	\$ 380,754	\$ (819,326)
Investment income	5,000	5,000	6,406	1,406
<b>Total Revenues</b>	<u>645,978</u>	<u>1,205,080</u>	<u>387,160</u>	<u>(817,920)</u>
<b>Expenditures</b>				
Current:				
Transportation	537,088	525,364	560,782	(35,418)
Capital outlay	962,580	2,915,696	984,789	1,930,907
<b>Total Expenditures</b>	<u>1,499,668</u>	<u>3,441,060</u>	<u>1,545,571</u>	<u>1,895,489</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(853,690)</u>	<u>(2,235,980)</u>	<u>(1,158,411)</u>	<u>1,077,569</u>
<b>Other Financing Sources</b>				
Transfers in	507,650	752,310	752,310	-
<b>Total Other Financing Sources</b>	<u>507,650</u>	<u>752,310</u>	<u>752,310</u>	<u>-</u>
<b>Change in Fund Balance</b>	<u>\$ (346,040)</u>	<u>\$ (1,483,670)</u>	<u>\$ (406,101)</u>	<u>\$ 1,077,569</u>
<b>Appropriated (Reserve) Fund Balance</b>	<u>\$ 346,040</u>	<u>\$ 1,483,670</u>		

**Town of Southwest Ranches, Florida**  
**Required Supplementary Information**  
**Note to Budgetary Comparison Schedules**  
**For the Fiscal Year Ended September 30, 2021**

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The Town follows the procedures below in establishing the budgetary data reflected in the accompanying financial statements.

**NOTE 1 - BUDGETS AND BUDGETARY ACCOUNTING**

- a. Prior to September 1, the Town Administrator submits to the Town Council a proposed operating budget for the ensuing fiscal year, commencing October 1. The operating budget includes proposed expenditures and the means of funding them.
- b. Public hearings are conducted to obtain taxpayer comments.
- c. Prior to October 1, the budget is legally enacted through passage of an ordinance.
- d. Upon request of the Town Administrator or Town Financial Administrator, the Town Council, in the form of a resolution, may amend the budget, make changes between funds or from a reserve, and increase or decrease a fund. The Town Administrator or Town Financial Administrator may make changes within a department. Therefore, the legal level of control is at the department level. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the fund from which it was appropriated and is subject to future appropriations.
- e. Annual appropriated budgets are adopted for the General Fund, the Transportation Fund, the Capital Projects Fund and the Debt Service Fund on a basis consistent with accounting principles generally accepted in the United States of America.
- f. The reported budgetary data represents the final approved budgets after amendments (supplemental appropriations) adopted by the Town Council. The Volunteer Fire Department Fund's budget is not legally adopted by the Town Council.

# SUPPLEMENTARY INFORMATION



2021 Town of Southwest Ranches Rural Public Arts and Design Advisory Board Photo Contest  
*Submitted by: Matthew Morris*

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## **COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

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**Town of Southwest Ranches, Florida**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2021**

	<b>Volunteer Fire Department</b>	<b>Debt Service Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets</b>			
Cash	\$ 54,584	\$ 568,639	\$ 623,223
Due from other funds	6,253	-	6,253
Prepaid items	<u>4,390</u>	<u>-</u>	<u>4,390</u>
<b>Total Assets</b>	<u><u>\$ 65,227</u></u>	<u><u>\$ 568,639</u></u>	<u><u>\$ 633,866</u></u>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Accounts payable and accrued liabilities	\$ <u>27,313</u>	\$ <u>-</u>	\$ <u>27,313</u>
<b>Total Liabilities</b>	<u>27,313</u>	<u>-</u>	<u>27,313</u>
<b>Fund Balances</b>			
Non-spendable:			
Prepaid items	4,390	-	4,390
Restricted for:			
Fire control and rescue services	33,524	-	33,524
Assigned for:			
Debt service	<u>-</u>	<u>568,639</u>	<u>568,639</u>
<b>Total Fund Balances</b>	<u>37,914</u>	<u>568,639</u>	<u>606,553</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 65,227</u></u>	<u><u>\$ 568,639</u></u>	<u><u>\$ 633,866</u></u>

**Town of Southwest Ranches, Florida**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Fiscal Year Ended September 30, 2021**

	<b>Volunteer Fire Department</b>	<b>Debt Service Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues</b>			
Investment income	\$ 176	\$ 556	\$ 732
Miscellaneous	<u>5,377</u>	<u>-</u>	<u>5,377</u>
<b>Total Revenues</b>	<u>5,553</u>	<u>556</u>	<u>6,109</u>
<b>Expenditures</b>			
Current:			
Fire and rescue services	230,265	-	230,265
Debt service:			
Principal	-	607,042	607,042
Interest and fiscal charges	-	299,733	299,733
Bond issuance costs	<u>-</u>	<u>47,420</u>	<u>47,420</u>
<b>Total Expenditures</b>	<u>230,265</u>	<u>954,195</u>	<u>1,184,460</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(224,712)</u>	<u>(953,639)</u>	<u>(1,178,351)</u>
<b>Other Financing Sources (Uses)</b>			
Payment to refunded bond escrow agent	-	(7,750,000)	(7,750,000)
Refunding bond issued	-	7,750,000	7,750,000
Transfers in	<u>219,435</u>	<u>1,304,655</u>	<u>1,524,090</u>
<b>Total Other Financing Sources (Uses)</b>	<u>219,435</u>	<u>1,304,655</u>	<u>1,524,090</u>
<b>Change in Fund Balances</b>	(5,277)	351,016	345,739
<b>Fund Balances - Beginning</b>	<u>43,191</u>	<u>217,623</u>	<u>260,814</u>
<b>Fund Balances - Ending</b>	\$ <u><u>37,914</u></u>	\$ <u><u>568,639</u></u>	\$ <u><u>606,553</u></u>

**Town of Southwest Ranches, Florida**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**Debt Service Fund**  
**For the Fiscal Year Ended September 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 556	\$ 556
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>556</u>	<u>556</u>
<b>Expenditures</b>				
Debt service:				
Principal	607,001	607,001	607,042	(41)
Interest and fiscal charges	300,642	300,642	299,733	909
Bond issuance costs	-	-	47,420	(47,420)
<b>Total Expenditures</b>	<u>907,643</u>	<u>907,643</u>	<u>954,195</u>	<u>(46,552)</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(907,643)</u>	<u>(907,643)</u>	<u>(953,639)</u>	<u>(45,996)</u>
<b>Other Financing Sources (Uses)</b>				
Payment to refunded bond escrow agent	-	-	(7,750,000)	7,750,000
Refunding bond issued	-	-	7,750,000	(7,750,000)
Transfers in	1,304,655	1,304,655	1,304,655	-
<b>Total Other Financing Sources (Uses)</b>	<u>1,304,655</u>	<u>1,304,655</u>	<u>1,304,655</u>	<u>-</u>
<b>Change in Fund Balance</b>	\$ <u>397,012</u>	\$ <u>397,012</u>	\$ <u>351,016</u>	\$ <u>(45,996)</u>
<b>Appropriated (Reserve) Fund Balance</b>	\$ <u>(397,012)</u>	\$ <u>(397,012)</u>		

**Town of Southwest Ranches, Florida**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**Capital Projects Fund**  
**For the Fiscal Year Ended September 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 705	\$ 705
Intergovernmental	180,039	180,039	-	(180,039)
Miscellaneous	-	30,000	30,000	-
<b>Total Revenues</b>	<u>180,039</u>	<u>210,039</u>	<u>30,705</u>	<u>(179,334)</u>
<b>Expenditures</b>				
Capital outlay	<u>240,039</u>	<u>308,041</u>	<u>65,095</u>	<u>242,946</u>
<b>Total Expenditures</b>	<u>240,039</u>	<u>308,041</u>	<u>65,095</u>	<u>242,946</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>over Expenditures</b>	<u>(60,000)</u>	<u>(98,002)</u>	<u>(34,390)</u>	<u>63,612</u>
<b>Other Financing Sources</b>				
Transfers in	<u>-</u>	<u>22,107</u>	<u>22,107</u>	<u>-</u>
<b>Total Other Financing Sources</b>	<u>-</u>	<u>22,107</u>	<u>22,107</u>	<u>-</u>
<b>Change in Fund Balance</b>	<u>\$ (60,000)</u>	<u>\$ (75,895)</u>	<u>\$ (12,283)</u>	<u>\$ 63,612</u>
<b>Appropriated (Reserve) Fund Balance</b>	<u>\$ 60,000</u>	<u>\$ 75,895</u>		

# STATISTICAL SECTION



2021 Town of Southwest Ranches Rural Public Arts and Design Advisory Board Photo Contest  
Submitted by: Cathy Simmons

**Town of Southwest Ranches, Florida**  
**Introduction to Statistical Section (Unaudited)**  
**For the Fiscal Year Ended September 30, 2021**

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This part of Town of Southwest Ranches' annual comprehensive financial report presents detailed information as a context for understanding this year's financial statements, note disclosures, and supplementary information. This information is unaudited.

<b>Contents</b>	<b><u>Page</u></b>
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**Financial Trends**

These tables contain trend information that may assist the reader in assessing the Town's current financial performance by placing it in historical perspective.	50-65
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**Revenue Capacity**

These tables contain information that may assist the reader in assessing the Town's most significant local revenue source, the property taxes.	66-72
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**Debt Capacity**

These tables contain information that may assist the reader in analyzing the affordability of the Town's current levels of outstanding debt and the Town's ability to issue debt in the future.	73-75
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**Demographic and Economic Information**

These tables present demographic and economic information intended (1) to assist users in understanding the socioeconomic environment within which the Town operates and (2) to provide information that facilitates comparisons of financial statement information over time and among towns.	76-78
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**Operating Information**

These tables contain service and infrastructure indicators that can inform one's understanding how the information in the Town's financial statements relates to the services the Town provides and the activities it performs.	79-80
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***Data Source:***

Unless otherwise noted, the information in these tables is derived from the annual comprehensive financial report for the applicable year.

**Town of Southwest Ranches, Florida**  
**Changes in Net Position - Governmental Activities (Unaudited)**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	For the Fiscal Year Ended September 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses:</b>										
General government	\$ 1,897,921	\$ 1,837,205	\$ 1,885,010	\$ 1,943,608	\$ 2,074,739	\$ 2,736,901	\$ 2,904,188	\$ 2,190,153	\$ 2,343,760	\$ 2,455,138
Public safety	5,136,515	4,971,275	5,688,914	5,363,076	5,372,525	5,471,550	6,428,569	6,417,516	6,784,682	6,988,834
Community services and development	887,750	719,489	777,301	859,056	1,020,328	936,647	1,258,271	1,451,377	1,731,518	2,302,502
Parks and recreation	419,249	497,374	482,289	825,673	672,817	656,412	638,991	668,951	700,734	733,192
Transportation	730,440	744,296	767,872	641,501	907,415	592,730	553,546	1,132,102	1,165,497	1,274,391
Emergency services <sup>/</sup>	-	-	-	-	-	-	51,742	4,244	12,094	39,066
Interest and fiscal charges	299,696	279,615	240,636	188,650	237,838	383,975	353,162	439,232	321,442	299,939
<b>Total Expenses</b>	<b>9,371,571</b>	<b>9,049,254</b>	<b>9,842,022</b>	<b>9,821,564</b>	<b>10,285,662</b>	<b>10,778,215</b>	<b>12,188,469</b>	<b>12,303,575</b>	<b>13,059,727</b>	<b>14,093,062</b>
<b>Program Revenues:</b>										
Charges for services:										
General government	109,180	-	-	-	-	-	-	-	-	-
Public safety	1,848,333	1,836,977	2,031,296	2,140,874	2,013,942	2,133,982	2,396,108	2,636,628	2,446,458	3,520,536
Community services and development	635,692	1,185,269	1,001,627	975,302	1,121,522	759,959	1,175,057	1,345,851	1,696,926	2,477,363
Parks and recreation	-	-	-	-	11,047	10,197	11,317	10,210	2,908	1,065
Operating grants and contributions	48,197	35,683	28,003	13,049	22,694	18,842	58,116	124,974	12,143	113,029
Capital grants and contributions	181,015	382,033	161,293	328,924	649,412	343,013	450,950	157,173	560,206	367,465
<b>Total Program Revenues</b>	<b>2,822,417</b>	<b>3,439,962</b>	<b>3,222,219</b>	<b>3,458,149</b>	<b>3,818,617</b>	<b>3,265,993</b>	<b>4,091,548</b>	<b>4,274,836</b>	<b>4,718,641</b>	<b>6,479,458</b>
<b>Net (Expense) Revenue</b>	<b>(6,549,154)</b>	<b>(5,609,292)</b>	<b>(6,619,803)</b>	<b>(6,363,415)</b>	<b>(6,467,045)</b>	<b>(7,512,222)</b>	<b>(8,096,921)</b>	<b>(8,028,739)</b>	<b>(8,341,086)</b>	<b>(7,613,604)</b>
<b>General Revenues:</b>										
Taxes:										
Ad valorem taxes	4,105,338	4,146,677	4,245,717	4,788,463	5,106,037	5,495,085	5,847,614	6,549,630	6,633,543	6,402,259
Utility taxes	1,092,624	1,147,616	1,169,184	1,212,320	1,226,602	1,234,734	1,238,664	1,200,916	1,221,282	1,265,533
Franchise fees based on gross receipts	593,888	571,399	616,559	621,659	614,039	643,968	642,005	676,184	668,534	702,961
Unrestricted intergovernmental revenues	689,697	720,491	734,438	771,930	777,914	777,213	824,180	830,865	757,808	843,802
Unrestricted investment earnings	30,789	17,725	5,598	19,660	20,640	48,853	102,685	170,060	106,353	24,456
Miscellaneous	97,064	134,736	94,659	89,589	91,794	129,202	2,430	148,308	165,179	130,113
<b>Total General Revenues</b>	<b>6,609,400</b>	<b>6,738,644</b>	<b>6,866,155</b>	<b>7,503,621</b>	<b>7,837,026</b>	<b>8,329,055</b>	<b>8,657,578</b>	<b>9,575,963</b>	<b>9,552,699</b>	<b>9,369,124</b>
<b>Net Transfers</b>	<b>128,701</b>	<b>174,492</b>	<b>183,327</b>	<b>168,833</b>	<b>185,828</b>	<b>205,427</b>	<b>225,765</b>	<b>141,060</b>	<b>221,292</b>	<b>263,917</b>
<b>Total General Revenues, Net of Transfers</b>	<b>6,738,101</b>	<b>6,913,136</b>	<b>7,049,482</b>	<b>7,672,454</b>	<b>8,022,854</b>	<b>8,534,482</b>	<b>8,883,343</b>	<b>9,717,023</b>	<b>9,773,991</b>	<b>9,633,041</b>
<b>Change in Net Position</b>	<b>\$ 188,947</b>	<b>\$ 1,303,844</b>	<b>\$ 429,679</b>	<b>\$ 1,309,039</b>	<b>\$ 1,555,809</b>	<b>\$ 1,022,260</b>	<b>\$ 786,422</b>	<b>\$ 1,688,284</b>	<b>\$ 1,432,905</b>	<b>\$ 2,019,437</b>

**Notes:**

<sup>/</sup> Emergency services comprise expenditures resulting from Hurricane Irma for 2018, Hurricane Dorian for 2019 and Covid-19 pandemic for 2020 and 2021.

The Town implemented GASB Statement No. 63 during the fiscal year ended September 30, 2013 and utilized the new terminology for all years presented.

**Data Source:**

Applicable years' annual comprehensive financial report.

**Town of Southwest Ranches, Florida**  
**Changes in Net Position - Governmental Activities - Percentage of Total (Unaudited)**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	For the Fiscal Year Ended September 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses:</b>										
General government	20.3%	20.3%	19.2%	19.8%	20.2%	25.4%	23.8%	17.8%	17.9%	17.4%
Public safety	54.8%	54.9%	57.8%	54.6%	52.2%	50.8%	52.7%	52.2%	52.0%	49.6%
Community services and development	9.5%	8.0%	7.9%	8.7%	9.9%	8.7%	10.3%	11.8%	13.3%	16.3%
Parks and recreation	4.5%	5.5%	4.9%	8.4%	6.5%	6.1%	5.2%	5.4%	5.4%	5.2%
Transportation	7.8%	8.2%	7.8%	6.5%	8.8%	5.5%	4.5%	9.2%	8.9%	9.0%
Emergency services <sup>1</sup>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	0.1%	0.3%
Interest and fiscal charges	3.2%	3.1%	2.4%	1.9%	2.3%	3.6%	2.9%	3.6%	2.5%	2.1%
<b>Total Expenses</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Program Revenues:</b>										
Charges for services:										
General government	3.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Public safety	65.5%	53.4%	63.0%	61.9%	52.7%	65.3%	58.6%	61.7%	51.8%	54.3%
Community services and development	22.5%	34.5%	31.1%	28.2%	29.4%	23.3%	28.7%	31.5%	36.0%	38.2%
Parks and recreation	0.0%	0.0%	0.0%	0.0%	0.3%	0.3%	0.3%	0.2%	0.1%	0.0%
Operating grants and contributions	1.7%	1.0%	0.9%	0.4%	0.6%	0.6%	1.4%	2.9%	0.3%	1.7%
Capital grants and contributions	6.4%	11.1%	5.0%	9.5%	17.0%	10.5%	11.0%	3.7%	11.9%	5.7%
<b>Total Program Revenues</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>General Revenues:</b>										
Taxes:										
Ad valorem taxes	62.1%	61.5%	61.8%	63.8%	65.2%	66.0%	67.5%	68.4%	69.4%	68.3%
Utility taxes	16.5%	17.0%	17.0%	16.2%	15.7%	14.8%	14.3%	12.5%	12.8%	13.5%
Franchise fees based on gross receipts	9.0%	8.5%	9.0%	8.3%	7.8%	7.7%	7.4%	7.1%	7.0%	7.5%
Unrestricted intergovernmental revenues	10.4%	10.7%	10.7%	10.3%	9.9%	9.3%	9.5%	8.7%	7.9%	9.0%
Unrestricted investment earnings	0.5%	0.3%	0.1%	0.3%	0.3%	0.6%	1.2%	1.8%	1.1%	0.3%
Miscellaneous	1.5%	2.0%	1.4%	1.2%	1.2%	1.6%	0.0%	1.5%	1.7%	1.4%
<b>Total General Revenues</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Notes:**

<sup>1</sup> Emergency services comprise expenditures resulting from Hurricane Irma for 2018, Hurricane Dorian for 2019 and Covid-19 pandemic for 2020 and 2021.

**Data Source:**

Applicable years' annual comprehensive financial report.

**Town of Southwest Ranches, Florida**  
**Changes in Net Position - Business-type Activities (Unaudited)**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

Source	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
For the Fiscal Year Ended September 30,										
<b>Expenses:</b>										
Solid waste	\$ 1,401,456	\$ 966,722	\$ 781,764	\$ 761,680	\$ 776,993	\$ 782,436	\$ 1,313,812	\$ 1,388,587	\$ 1,418,887	\$ 1,437,043
Solid waste emergency services <sup>1</sup>	-	-	-	-	-	655,340	3,699,068	126,668	16,590	-
	<u>1,401,456</u>	<u>966,722</u>	<u>781,764</u>	<u>761,680</u>	<u>776,993</u>	<u>1,437,776</u>	<u>5,012,880</u>	<u>1,515,255</u>	<u>1,435,477</u>	<u>1,437,043</u>
<b>Program Revenues:</b>										
Charges for services:										
Solid waste	1,539,737	1,097,252	1,050,476	1,045,547	1,053,295	1,064,311	1,309,516	1,795,973	1,714,527	1,732,833
Solid waste emergency services <sup>1</sup>	-	-	-	-	-	-	-	3,949,263	70,612	39
Operating grants and contributions	-	113,914	-	-	-	-	-	-	-	-
	<u>1,539,737</u>	<u>1,211,166</u>	<u>1,050,476</u>	<u>1,045,547</u>	<u>1,053,295</u>	<u>1,064,311</u>	<u>1,309,516</u>	<u>5,745,236</u>	<u>1,785,139</u>	<u>1,732,872</u>
<b>Net Revenue (Loss)</b>	<u>138,281</u>	<u>244,444</u>	<u>268,712</u>	<u>283,867</u>	<u>276,302</u>	<u>(373,465)</u>	<u>(3,703,364)</u>	<u>4,229,981</u>	<u>349,662</u>	<u>295,829</u>
<b>General Revenues:</b>										
Investment earnings	2,121	564	476	1,498	5,147	10,223	8,951	21,248	20,098	3,936
Miscellaneous	-	21,445	16,634	279,579	-	-	-	130	65	195
	<u>2,121</u>	<u>22,009</u>	<u>17,110</u>	<u>281,077</u>	<u>5,147</u>	<u>10,223</u>	<u>8,951</u>	<u>21,378</u>	<u>20,163</u>	<u>4,131</u>
<b>Income (Expense) Before Transfers</b>	<u>140,402</u>	<u>266,453</u>	<u>285,822</u>	<u>564,944</u>	<u>281,449</u>	<u>(363,242)</u>	<u>(3,694,413)</u>	<u>4,251,359</u>	<u>369,825</u>	<u>299,960</u>
<b>Net Transfers</b>	<u>(128,701)</u>	<u>(174,492)</u>	<u>(183,327)</u>	<u>(168,833)</u>	<u>(185,828)</u>	<u>(205,427)</u>	<u>(225,765)</u>	<u>(141,060)</u>	<u>(221,292)</u>	<u>(263,917)</u>
<b>Change in Net Position</b>	<u>\$ 11,701</u>	<u>\$ 91,961</u>	<u>\$ 102,495</u>	<u>\$ 396,111</u>	<u>\$ 95,621</u>	<u>\$ (568,669)</u>	<u>\$ (3,920,178)</u>	<u>\$ 4,110,299</u>	<u>\$ 148,533</u>	<u>\$ 36,043</u>

**Notes:**

<sup>1</sup> Solid waste emergency services comprise expenditures & revenues resulting from Hurricane Irma for 2018, Hurricane Dorian for 2019 and Covid-19 pandemic for 2020 and 2021.

**Data Source:**

Applicable years' annual comprehensive financial report.

**Town of Southwest Ranches, Florida**  
**Changes in Total Net Position (Unaudited)**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	For the Fiscal Year Ended September 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses:</b>										
Governmental activities <sup>1</sup>	\$ 9,371,571	\$ 9,049,254	\$ 9,842,022	\$ 9,821,564	\$ 10,285,662	\$ 10,778,215	\$ 12,188,469	\$ 12,303,575	\$ 13,059,727	\$ 14,093,062
Business-type activities <sup>2</sup>	1,401,456	966,722	781,764	761,680	776,993	1,437,776	5,012,880	1,515,255	1,435,477	1,437,043
<b>Total Expenses</b>	<b>10,773,027</b>	<b>10,015,976</b>	<b>10,623,786</b>	<b>10,583,244</b>	<b>11,062,655</b>	<b>12,215,991</b>	<b>17,201,349</b>	<b>13,818,830</b>	<b>14,495,204</b>	<b>15,530,105</b>
<b>Program Revenues:</b>										
Governmental activities <sup>1</sup>	2,822,417	3,439,962	3,222,219	3,458,149	3,818,617	3,265,993	4,091,548	4,274,836	4,718,641	6,479,458
Business-type activities <sup>2</sup>	1,539,737	1,211,166	1,050,476	1,045,547	1,053,295	1,064,311	1,309,516	5,745,236	1,785,139	1,732,872
<b>Total Program Revenues</b>	<b>4,362,154</b>	<b>4,651,128</b>	<b>4,272,695</b>	<b>4,503,696</b>	<b>4,871,912</b>	<b>4,330,304</b>	<b>5,401,064</b>	<b>10,020,072</b>	<b>6,503,780</b>	<b>8,212,330</b>
<b>Net (Expense) Revenue</b>	<b>(6,410,873)</b>	<b>(5,364,848)</b>	<b>(6,351,091)</b>	<b>(6,079,548)</b>	<b>(6,190,743)</b>	<b>(7,885,687)</b>	<b>(11,800,285)</b>	<b>(3,798,758)</b>	<b>(7,991,424)</b>	<b>(7,317,775)</b>
<b>General Revenues and Transfers:</b>										
Governmental activities <sup>1</sup>	6,738,101	6,913,136	7,049,482	7,672,454	8,022,854	8,534,482	8,883,343	9,717,023	9,773,991	9,633,041
Business-type activities <sup>2</sup>	(126,580)	(152,483)	(166,217)	112,244	(180,681)	(195,204)	(216,814)	(119,682)	(201,129)	(259,786)
<b>Total General Revenues and Transfers</b>	<b>6,611,521</b>	<b>6,760,653</b>	<b>6,883,265</b>	<b>7,784,698</b>	<b>7,842,173</b>	<b>8,339,278</b>	<b>8,666,529</b>	<b>9,597,341</b>	<b>9,572,862</b>	<b>9,373,255</b>
<b>Change in Net Position</b>	<b>\$ 200,648</b>	<b>\$ 1,395,805</b>	<b>\$ 532,174</b>	<b>\$ 1,705,150</b>	<b>\$ 1,651,430</b>	<b>\$ 453,591</b>	<b>\$ (3,133,756)</b>	<b>\$ 5,798,583</b>	<b>\$ 1,581,438</b>	<b>\$ 2,055,480</b>

**Notes:**<sup>1</sup> See Exhibit I<sup>2</sup> See Exhibit III

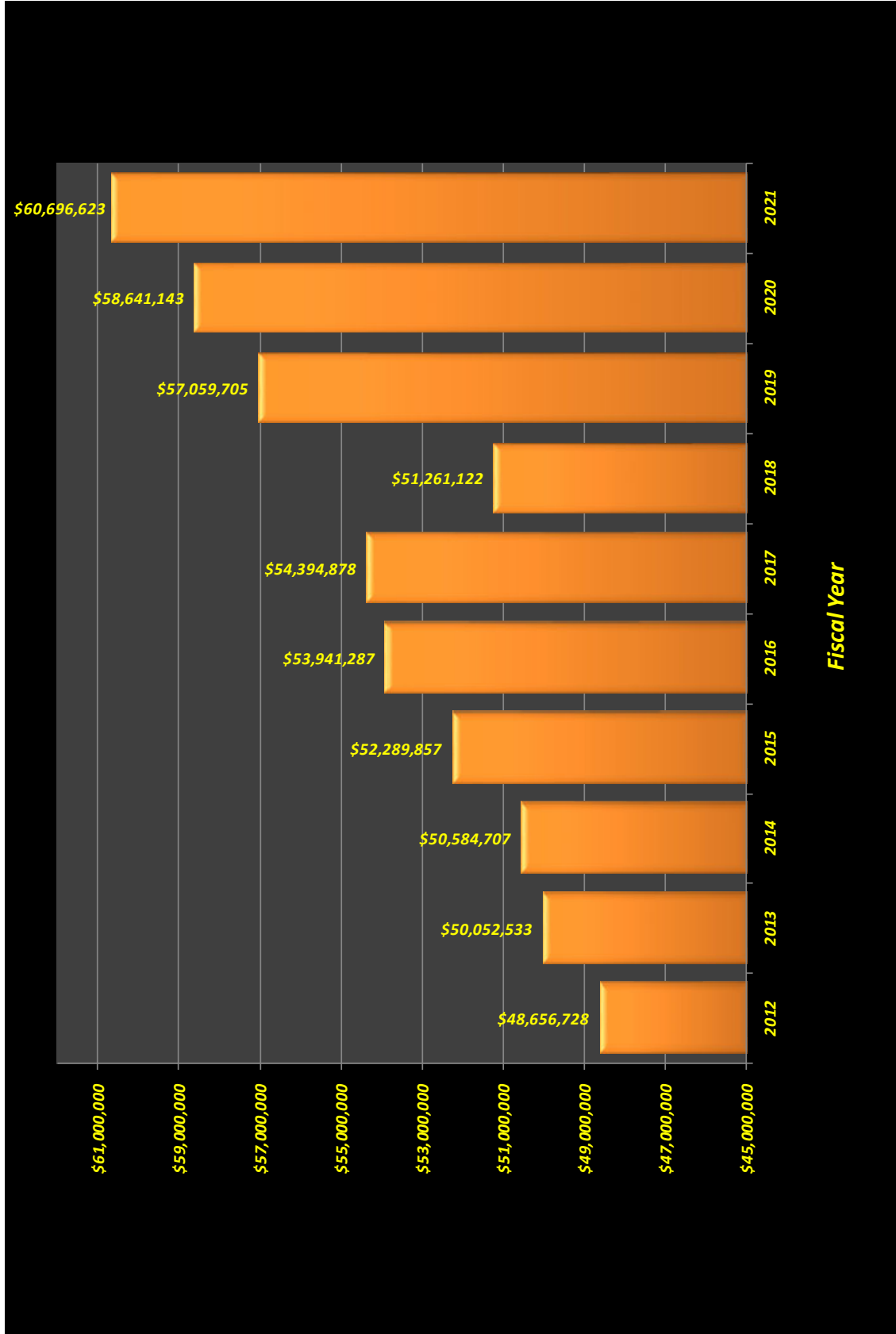
**Town of Southwest Ranches, Florida**  
**Government-wide Net Position by Category<sup>1</sup> (Unaudited)**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	2012	2013	2014	2015	As of September 30, 2016	2017	2018	2019	2020	2021
<b>Governmental Activities:</b>										
Net investment in capital assets	\$ 44,421,400	\$ 44,642,297	\$ 44,619,097	\$ 45,134,927	\$ 48,086,199	\$ 48,346,598	\$ 49,262,430	\$ 49,695,775	\$ 50,076,903	\$ 50,876,586
Restricted	582,907	370,921	599,649	935,161	1,349,124	1,378,035	1,444,305	1,305,241	948,304	933,900
Unrestricted	3,349,272	4,644,205	4,868,356	5,326,053	3,516,627	4,249,577	4,053,897	5,447,900	6,856,614	8,090,772
<b>Subtotal Governmental Activities Net Position</b>	<b>48,353,579</b>	<b>49,657,423</b>	<b>50,087,102</b>	<b>51,396,141</b>	<b>52,951,950</b>	<b>53,974,210</b>	<b>54,760,632</b>	<b>56,448,916</b>	<b>57,881,821</b>	<b>59,901,258</b>
<b>Business-type Activities:</b>										
Unrestricted	303,149	395,110	497,605	893,716	989,337	420,668	(3,499,510)	610,789	759,322	795,365
<b>Primary Government:</b>										
Net investment in capital assets	44,421,400	44,642,297	44,619,097	45,134,927	48,086,199	48,346,598	49,262,430	49,695,775	50,076,903	50,876,586
Restricted	582,907	370,921	599,649	935,161	1,349,124	1,378,035	1,444,305	1,305,241	948,304	933,900
Unrestricted	3,652,421	5,039,315	5,365,961	6,219,769	4,505,964	4,670,245	554,387	6,058,689	7,615,936	8,886,137
<b>Total Primary Government Net Position</b>	<b>\$ 48,656,728</b>	<b>\$ 50,052,533</b>	<b>\$ 50,584,707</b>	<b>\$ 52,289,857</b>	<b>\$ 53,941,287</b>	<b>\$ 54,394,878</b>	<b>\$ 51,261,122</b>	<b>\$ 57,059,705</b>	<b>\$ 58,641,143</b>	<b>\$ 60,696,623</b>

**Notes:**

<sup>1</sup> Accounting standards require that net assets be reported in three components in the financial statements: net investment in capital assets; restricted and unrestricted. Net position is considered restricted only when (1) an external party, such as the State of Florida or the federal government, places a restriction on how the resources may be used, or (2) enabling legislation is enacted by the Town. There are no restrictions currently reported as a result of enabling legislation.

**Town of Southwest Ranches, Florida**  
**Chart-Total Government-wide Net Position (Unaudited)**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**



**Town of Southwest Ranches, Florida**  
**General Governmental Revenues by Source (Unaudited) <sup>1</sup>**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

For the Fiscal Year Ended September 30,

Revenue Source	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Taxes	\$ 5,791,850	\$ 5,865,692	\$ 6,031,460	\$ 6,622,442	\$ 6,946,678	\$ 7,373,787	\$ 7,728,283	\$ 8,426,730	\$ 8,523,359	\$ 8,370,753
Licenses and permits	521,830	517,697	604,935	757,924	939,212	759,959	1,175,057	1,345,851	1,696,926	2,477,363
Intergovernmental	689,697	683,355	707,938	758,881	721,220	399,969	730,464	814,601	752,045	808,425
Charges for services	1,848,333	1,763,472	1,939,651	1,984,906	1,912,887	1,920,617	2,204,001	2,322,379	2,155,792	2,840,638
Fines and forfeitures	109,180	741,077	488,337	373,346	302,296	213,365	212,231	350,639	306,019	680,963
Physical and economic charges	113,862	-	-	-	-	-	-	-	-	-
Grants	229,212	417,716	189,296	341,973	672,106	686,428	509,066	285,147	572,349	480,494
Investment income	30,789	17,725	5,598	19,660	20,640	48,853	102,685	170,060	106,353	24,456
Miscellaneous	97,064	171,872	178,460	102,638	140,603	192,070	87,339	135,392	158,497	165,490
<b>Total Revenues</b>	<b>\$ 9,431,817</b>	<b>\$ 10,178,606</b>	<b>\$ 10,145,675</b>	<b>\$ 10,961,770</b>	<b>\$ 11,655,642</b>	<b>\$ 11,595,048</b>	<b>\$ 12,749,126</b>	<b>\$ 13,850,799</b>	<b>\$ 14,271,340</b>	<b>\$ 15,848,582</b>
<b>% Change from Prior Year</b>	<b>-2.3%</b>	<b>7.9%</b>	<b>-0.3%</b>	<b>8.0%</b>	<b>6.3%</b>	<b>-0.5%</b>	<b>10.0%</b>	<b>8.6%</b>	<b>3.0%</b>	<b>11.1%</b>
<b>Percentage of Total</b>										
Taxes	61.4%	57.6%	59.4%	60.4%	59.6%	63.6%	60.6%	60.8%	59.7%	52.8%
Licenses and permits	5.5%	5.1%	6.0%	6.9%	8.1%	6.6%	9.2%	9.7%	11.9%	15.6%
Intergovernmental	7.3%	6.7%	7.0%	6.9%	6.2%	3.4%	5.7%	5.9%	5.3%	5.1%
Charges for services	19.6%	17.3%	19.1%	18.1%	16.4%	16.6%	17.3%	16.8%	15.1%	17.9%
Fines and forfeitures	1.2%	7.3%	4.8%	3.4%	2.6%	1.8%	1.7%	2.5%	2.1%	4.3%
Physical and economic charges	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants	2.4%	4.1%	1.9%	3.1%	5.8%	5.9%	4.0%	2.1%	4.0%	3.0%
Investment income	0.3%	0.2%	0.1%	0.2%	0.2%	0.4%	0.8%	1.2%	0.7%	0.2%
Miscellaneous	1.0%	1.7%	1.8%	0.9%	1.2%	1.7%	0.7%	1.0%	1.1%	1.0%
<b>Total Revenues</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

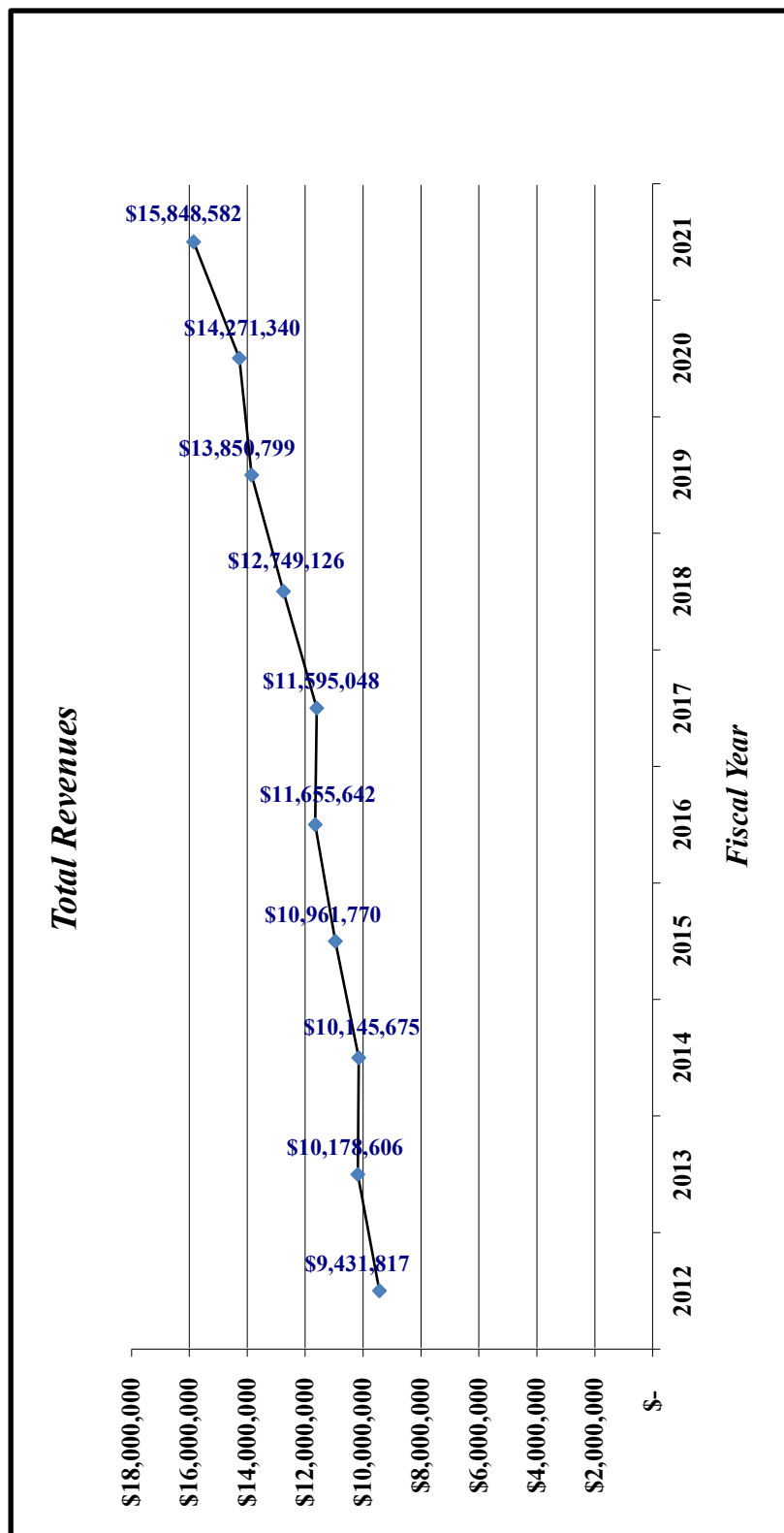
**Notes:**

<sup>1</sup> Includes all governmental fund types.

**Data Source:**

Applicable years' annual comprehensive financial report.

**Town of Southwest Ranches, Florida**  
**Chart-Total General Revenues (Unaudited)**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**



**Town of Southwest Ranches, Florida**  
**Tax Revenues by Source - Governmental Funds (Unaudited)**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

For The Fiscal Year Ended September 30,	Property	Utility	Franchise	Total
	Amounts			
2012	\$ 4,105,338	\$ 1,092,624	\$ 593,888	\$ 5,791,850
2013	\$ 4,146,677	\$ 1,147,616	\$ 571,399	\$ 5,865,692
2014	\$ 4,245,717	\$ 1,169,184	\$ 616,559	\$ 6,031,460
2015	\$ 4,788,463	\$ 1,212,320	\$ 621,659	\$ 6,622,442
2016	\$ 5,106,037	\$ 1,226,602	\$ 614,039	\$ 6,946,678
2017	\$ 5,495,085	\$ 1,234,734	\$ 643,968	\$ 7,373,787
2018	\$ 5,847,614	\$ 1,238,664	\$ 642,005	\$ 7,728,283
2019	\$ 6,549,630	\$ 1,200,916	\$ 676,184	\$ 8,426,730
2020	\$ 6,633,543	\$ 1,221,282	\$ 668,534	\$ 8,523,359
2021	\$ 6,402,259	\$ 1,265,533	\$ 702,961	\$ 8,370,753

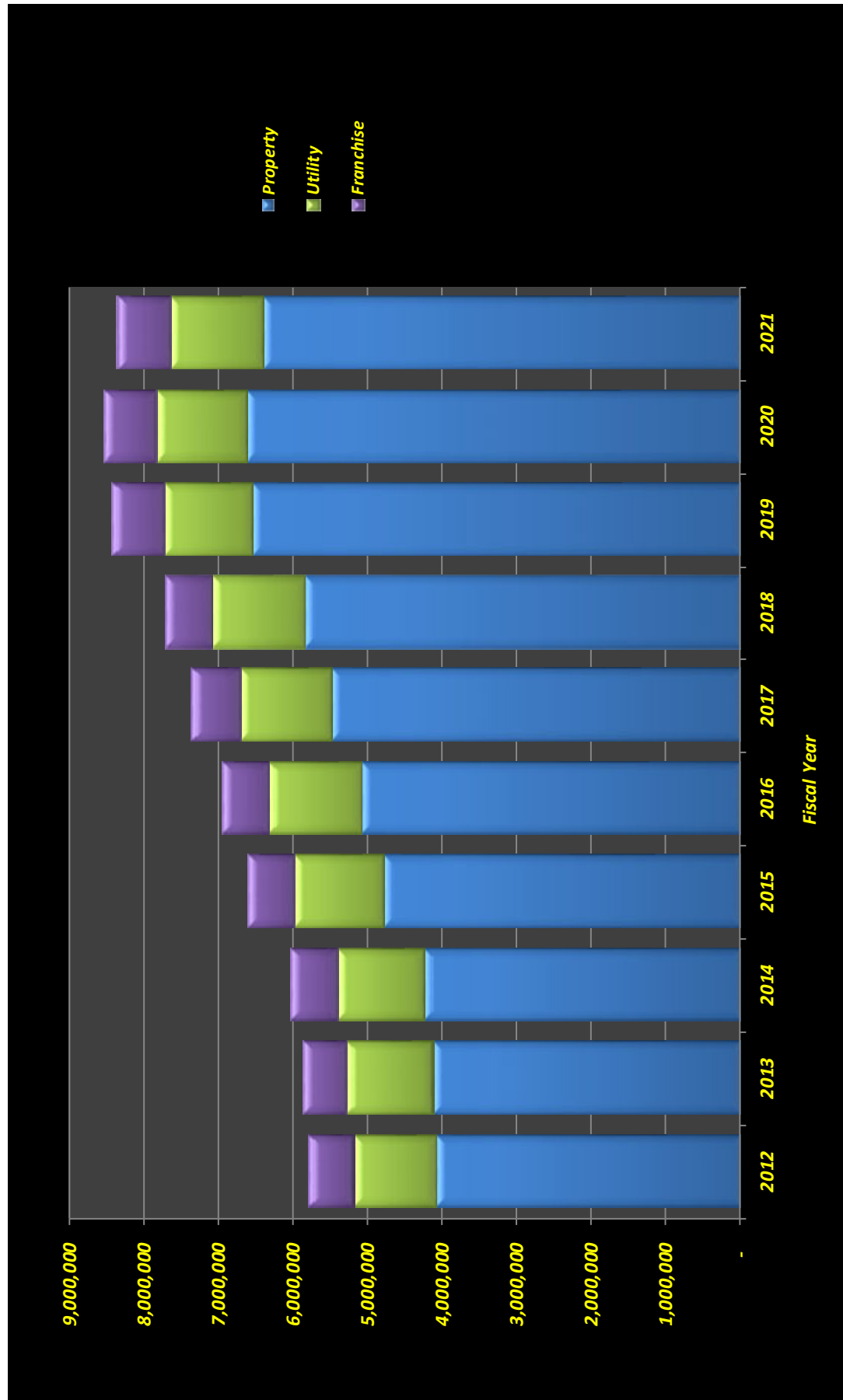
**% Change in Dollars  
Over 10 Years**

	55.9%	15.8%	18.4%	44.5%
	Percentage of Total			
2012	70.9%	18.9%	10.3%	100.0%
2013	70.7%	19.6%	9.7%	100.0%
2014	70.4%	19.4%	10.2%	100.0%
2015	72.3%	18.3%	9.4%	100.0%
2016	73.5%	17.7%	8.8%	100.0%
2017	74.5%	16.7%	8.7%	100.0%
2018	75.7%	16.0%	8.3%	100.0%
2019	77.7%	14.3%	8.0%	100.0%
2020	77.8%	14.3%	7.8%	100.0%
2021	76.5%	15.1%	8.4%	100.0%

**Data Source:**

Applicable years' annual comprehensive financial report.

**Town of Southwest Ranches, Florida**  
**Chart-Tax Revenues by Source - Governmental Funds (Unaudited)**  
**Last Ten Fiscal Years**  
 (modified accrual basis of accounting)



**Town of Southwest Ranches, Florida**  
**General Governmental Expenditures by Function (Unaudited)**<sup>1</sup>  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
For the Fiscal Year Ended September 30,										
<b>Current:</b>										
General government	\$ 1,837,472	\$ 1,796,001	\$ 1,807,017	\$ 1,866,731	\$ 1,994,770	\$ 2,103,392	\$ 2,253,537	\$ 2,105,598	\$ 2,252,910	\$ 2,364,678
Public safety	5,045,887	4,821,836	5,542,038	5,204,208	5,240,374	5,399,088	6,048,944	6,330,072	6,685,048	6,888,724
Community services and development	887,750	719,489	777,301	859,056	1,020,328	936,647	1,258,271	1,451,377	1,731,518	2,302,502
Parks and recreation	177,921	223,462	195,826	286,489	357,602	403,085	391,142	386,366	407,633	442,324
Transportation	222,031	254,809	239,077	327,491	342,722	439,493	426,294	451,249	467,192	560,782
Emergency services <sup>2</sup>	-	-	-	-	-	-	51,742	4,244	12,094	39,066
<b>Total Current</b>	<b>8,171,061</b>	<b>7,815,597</b>	<b>8,561,259</b>	<b>8,543,975</b>	<b>8,955,796</b>	<b>9,281,705</b>	<b>10,429,930</b>	<b>10,728,906</b>	<b>11,556,395</b>	<b>12,598,076</b>
<b>% Change From Prior Year</b>	<b>-0.4%</b>	<b>-4.4%</b>	<b>9.5%</b>	<b>-0.2%</b>	<b>4.8%</b>	<b>3.6%</b>	<b>12.4%</b>	<b>2.9%</b>	<b>7.7%</b>	<b>9.0%</b>
<b>Capital Outlay</b>	<b>959,417</b>	<b>1,070,505</b>	<b>606,880</b>	<b>1,059,565</b>	<b>9,854,607</b>	<b>818,929</b>	<b>1,925,534</b>	<b>811,561</b>	<b>980,344</b>	<b>1,393,446</b>
<b>% Change From Prior Year</b>	<b>17.1%</b>	<b>11.6%</b>	<b>-43.3%</b>	<b>74.6%</b>	<b>830.1%</b>	<b>-91.7%</b>	<b>135.1%</b>	<b>-57.9%</b>	<b>20.8%</b>	<b>42.1%</b>
<b>Debt Service:</b>										
Principal	332,506	2,691,917	502,068	509,226	2,164,128	545,808	623,585	650,965	588,432	607,042
Interest, fiscal charges and issuance costs	302,092	410,639	219,162	215,478	235,814	379,352	344,898	333,432	317,535	347,153
<b>Total Debt Service</b>	<b>634,598</b>	<b>3,102,556</b>	<b>721,230</b>	<b>724,704</b>	<b>2,399,942</b>	<b>925,160</b>	<b>968,483</b>	<b>984,397</b>	<b>905,967</b>	<b>954,195</b>
<b>% Change From Prior Year</b>	<b>61.3%</b>	<b>388.9%</b>	<b>-76.8%</b>	<b>0.5%</b>	<b>231.2%</b>	<b>-61.5%</b>	<b>4.7%</b>	<b>1.6%</b>	<b>-8.0%</b>	<b>5.3%</b>
<b>Ratio of Total Debt Service to Total Non-Capital Expenditures</b>										
<b>Total Expenditures</b>	<b>\$ 9,765,076</b>	<b>\$ 11,988,658</b>	<b>\$ 9,889,369</b>	<b>\$ 10,328,244</b>	<b>\$ 21,210,345</b>	<b>\$ 11,025,794</b>	<b>\$ 13,323,947</b>	<b>\$ 12,524,864</b>	<b>\$ 13,442,706</b>	<b>\$ 14,945,717</b>
<b>% Change From Prior Year</b>	<b>3.7%</b>	<b>22.8%</b>	<b>-17.5%</b>	<b>4.4%</b>	<b>105.4%</b>	<b>-48.0%</b>	<b>20.8%</b>	<b>-6.0%</b>	<b>7.3%</b>	<b>11.2%</b>

**Notes:**<sup>1</sup> Includes all governmental fund types.<sup>2</sup> Emergency services comprise expenditures resulting from Hurricane Irma for 2018, Hurricane Dorian for 2019 and Covid-19 pandemic for 2020 and 2021.**Data Source:**

Applicable years' annual comprehensive financial report.

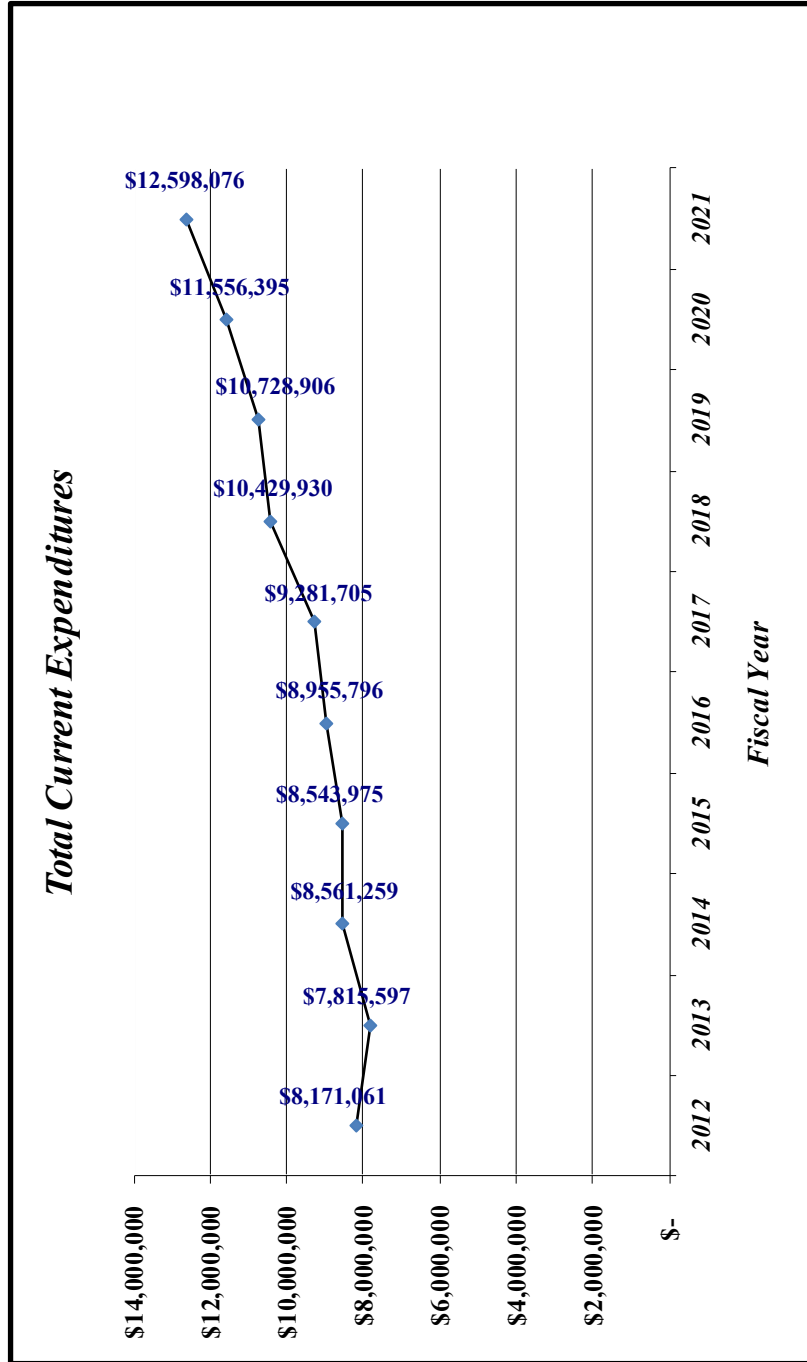
**Town of Southwest Ranches, Florida**  
**General Governmental Current Expenditures by Function (Unaudited) <sup>1</sup>**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

Function	For the Fiscal Year Ended September 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Current:</b>										
General government	\$ 1,837,472	\$ 1,796,001	\$ 1,807,017	\$ 1,866,731	\$ 1,994,770	\$ 2,103,392	\$ 2,253,537	\$ 2,105,598	\$ 2,252,910	\$ 2,364,678
Public safety	5,045,887	4,821,836	5,542,038	5,204,208	5,240,374	5,399,088	6,048,944	6,330,072	6,685,048	6,888,724
Community services and development	887,750	719,489	777,301	859,056	1,020,328	936,647	1,258,271	1,451,377	1,731,518	2,302,502
Parks and recreation	177,921	223,462	195,826	286,489	357,602	403,085	391,142	386,366	407,633	442,324
Transportation	222,031	254,809	239,077	327,491	342,722	439,493	426,294	451,249	467,192	560,782
Emergency services <sup>2</sup>	-	-	-	-	-	-	51,742	4,244	12,094	39,066
<b>Total Current</b>	<b>\$ 8,171,061</b>	<b>\$ 7,815,597</b>	<b>\$ 8,561,259</b>	<b>\$ 8,543,975</b>	<b>\$ 8,955,796</b>	<b>\$ 9,281,705</b>	<b>\$ 10,429,930</b>	<b>\$ 10,728,906</b>	<b>\$ 11,556,395</b>	<b>\$ 12,598,076</b>
<b>Percentage of Total</b>										
<b>Current:</b>										
General government	22.5%	23.0%	21.1%	21.8%	22.3%	22.7%	21.6%	19.6%	19.5%	18.8%
Public safety	61.8%	61.7%	64.7%	60.9%	58.5%	58.2%	58.0%	59.0%	57.8%	54.7%
Community services and development	10.9%	9.2%	9.1%	10.1%	11.4%	10.1%	12.1%	13.5%	15.0%	18.3%
Parks and recreation	2.2%	2.9%	2.3%	3.4%	4.0%	4.3%	3.8%	3.6%	3.5%	3.5%
Transportation	2.7%	3.3%	2.8%	3.8%	3.8%	4.7%	4.1%	4.2%	4.0%	4.5%
Emergency services <sup>2</sup>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%	0.1%	0.3%
<b>Total Current</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Notes:**<sup>1</sup> Includes all governmental fund types.<sup>2</sup> Emergency services comprise expenditures resulting from Hurricane Irma for 2018, Hurricane Dorian for 2019 and Covid-19 pandemic for 2020 and 2021.**Data Source:**

Applicable years' annual comprehensive financial report.

**Town of Southwest Ranches, Florida**  
**Chart-Total General Governmental Current Expenditures by Function (Unaudited)**  
**Last Ten Fiscal Years**  
 (modified accrual basis of accounting)



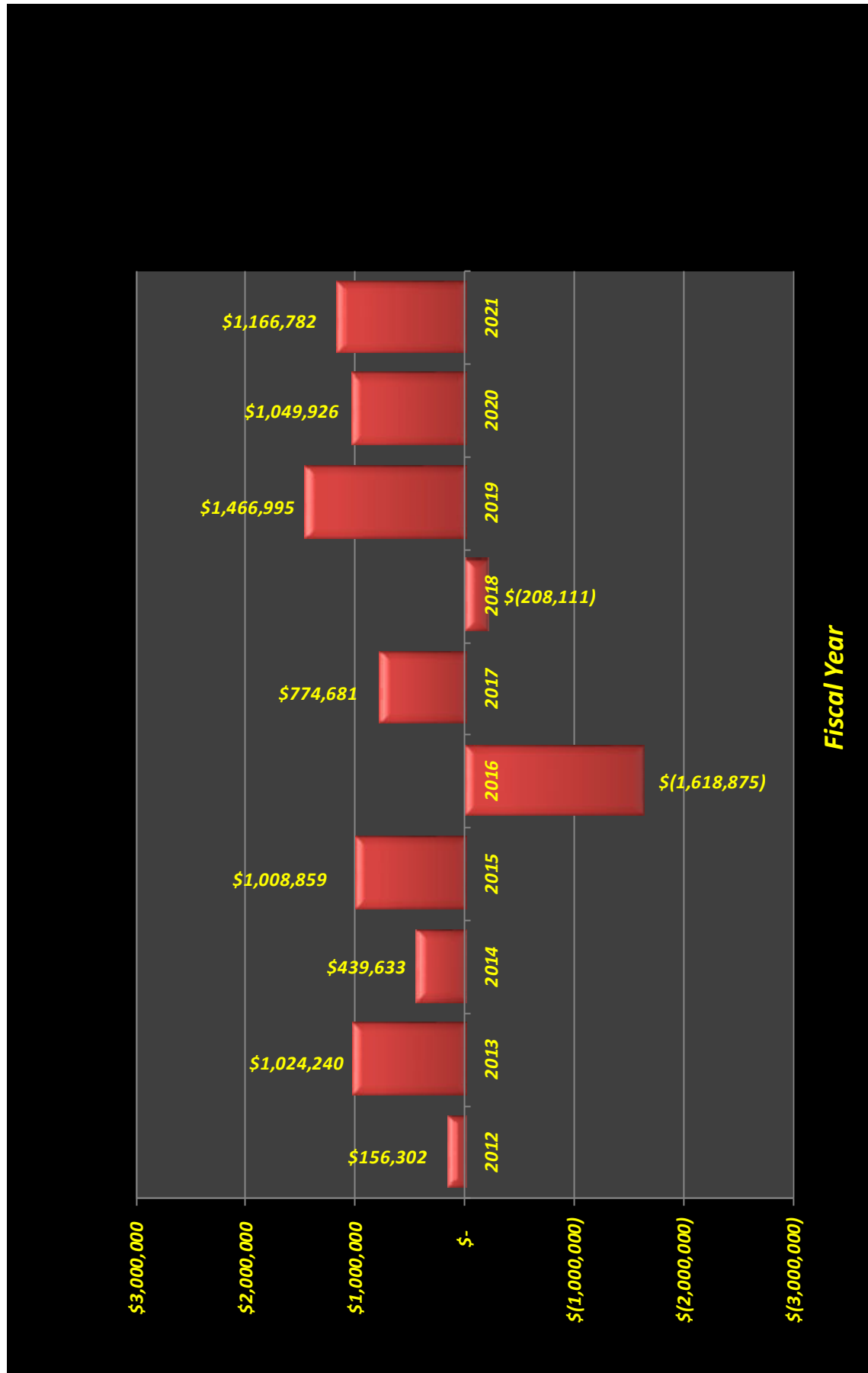
**Town of Southwest Ranches, Florida**  
**Summary of Changes in Fund Balances - Governmental Funds (Unaudited)**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	For the Fiscal Year Ended September 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Total Revenues</b>	\$ 9,431,817	\$ 10,178,606	\$ 10,145,675	\$ 10,961,770	\$ 11,655,642	\$ 11,595,048	\$ 12,749,126	\$ 13,850,799	\$ 14,271,340	\$ 15,848,582
<b>Total Expenditures</b>	9,765,076	11,988,658	9,889,369	10,328,244	21,210,345	11,025,794	13,323,947	12,524,864	13,442,706	14,945,717
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(333,259)	(1,810,052)	256,306	633,526	(9,554,703)	569,254	(574,821)	1,325,935	828,634	902,865
<b>Other Financing Sources (Uses):</b>										
Other items, net	360,860	2,659,800	-	206,500	7,750,000	-	140,945	-	-	-
Transfers in	1,394,191	1,410,644	1,557,874	1,938,626	4,287,055	2,346,797	2,697,346	2,643,210	2,869,368	2,562,424
Transfers out	(1,265,490)	(1,236,152)	(1,374,547)	(1,769,793)	(4,101,227)	(2,141,370)	(2,471,581)	(2,502,150)	(2,648,076)	(2,298,507)
<b>Total Other Financing Sources (Uses)</b>	489,561	2,834,292	183,327	375,333	7,935,828	205,427	366,710	141,060	221,292	263,917
<b>Net Change in Fund Balances</b>	\$ 156,302	\$ 1,024,240	\$ 439,633	\$ 1,008,859	\$ (1,618,875)	\$ 774,681	\$ (208,111)	\$ 1,466,995	\$ 1,049,926	\$ 1,166,782

**Data Source:**

Applicable years' annual comprehensive financial report.

**Town of Southwest Ranches, Florida**  
**Chart-Changes in Fund Balances - Governmental Funds (Unaudited)**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**



**Town of Southwest Ranches, Florida**  
**Fund Balances - Governmental Funds (Unaudited)**  
**Fiscal Year 2021 and Nine Years Prior**  
**(modified accrual basis of accounting)**

	2012	2013	2014	2015	2016	September 30, 2017	2018	2019	2020	2021
<b>General Fund:</b>										
Nonspendable:										
Prepaid items	\$ 207,568	\$ 25,222	\$ 27,058	\$ 28,763	\$ 28,382	\$ 29,569	\$ 30,250	\$ 30,858	\$ 48,517	\$ 36,944
Inventory/assets held for resale	138,848	482,720	482,720	482,720	482,720	482,720	359,210	359,210	359,210	359,210
Total nonspendable	346,416	507,942	509,778	511,483	511,102	512,289	389,460	390,068	407,727	396,154
Restricted for:										
Fire control and rescue services	-	-	128,291	308,982	363,897	484,719	423,679	335,061	292,113	91,977
Public safety	6,445	10,933	11,020	12,550	6,470	7,579	7,579	8,553	8,553	4,175
Town Hall brick program Building	18,200	-	-	-	-	-	-	-	-	-
Total restricted	24,645	10,933	139,311	321,532	551,400	671,277	628,054	548,473	510,670	349,827
Committed to:										
Tree preservation	20,877	3,086	3,086	3,086	-	-	1,229	1,229	1,229	1,229
Capital projects	-	9,850	-	-	-	20,324	20,324	20,324	4,380	60,894
Total committed	20,877	12,936	3,086	3,086	-	20,324	21,553	21,553	5,609	62,123
Assigned for:										
Capital projects	-	-	-	-	-	-	-	-	17,500	-
Total assigned	-	-	-	-	-	-	-	-	17,500	-
Unassigned	2,494,249	3,458,623	3,830,892	4,365,118	2,484,910	2,704,947	2,790,184	3,939,370	4,153,041	5,525,870
<b>Total General Fund</b>	<b>\$ 2,886,187</b>	<b>\$ 3,990,434</b>	<b>\$ 4,483,067</b>	<b>\$ 5,201,219</b>	<b>\$ 3,547,412</b>	<b>\$ 3,908,837</b>	<b>\$ 3,829,251</b>	<b>\$ 4,899,464</b>	<b>\$ 5,094,547</b>	<b>\$ 6,333,974</b>
<b>General Fund % Change From Prior Year</b>	<b>11.1%</b>	<b>38.3%</b>	<b>12.3%</b>	<b>16.0%</b>	<b>-31.8%</b>	<b>10.2%</b>	<b>-2.0%</b>	<b>27.9%</b>	<b>4.0%</b>	<b>24.3%</b>
<b>All Other Governmental Funds:</b>										
Nonspendable:										
Prepaid items	\$ 3,349	\$ 3,654	\$ 3,857	\$ 1,574	\$ 2,242	\$ 2,534	\$ 2,613	\$ 3,574	\$ 4,167	\$ 4,390
Total nonspendable	3,349	3,654	3,857	1,574	2,242	2,534	2,613	3,574	4,167	4,390
Restricted for:										
Transportation	517,455	312,740	389,361	331,973	636,587	537,821	758,804	710,632	398,610	550,549
Fire control and rescue services	40,807	47,248	70,977	281,656	161,137	168,937	37,036	46,136	39,024	33,524
Capital projects	-	-	-	-	-	-	20,411	-	-	-
Total restricted	558,262	359,988	460,338	613,629	797,724	706,758	816,251	756,768	437,634	584,073
Committed for:										
Capital projects	150,000	60,376	209,053	359,943	149,213	224,661	217,088	458,204	64,738	1,137,012
Transportation	-	-	-	-	129,678	593,825	291,955	522,639	1,922,934	276,725
Total committed	150,000	60,376	209,053	359,943	278,891	818,486	509,043	980,843	1,987,672	1,413,737
Assigned to:										
Debt service	37,548	15,069	28,448	36,534	12,079	25,266	168,819	124,143	217,623	568,639
Capital projects	354,621	584,686	269,077	249,800	205,476	156,624	84,417	112,597	185,672	189,284
Total assigned	392,169	599,755	297,525	286,334	217,555	181,890	253,236	236,740	403,295	757,923
<b>Total All Other Governmental Funds</b>	<b>\$ 1,103,780</b>	<b>\$ 1,023,773</b>	<b>\$ 970,773</b>	<b>\$ 1,261,480</b>	<b>\$ 1,296,412</b>	<b>\$ 1,709,668</b>	<b>\$ 1,581,143</b>	<b>\$ 1,977,925</b>	<b>\$ 2,832,768</b>	<b>\$ 2,760,123</b>
<b>All Other Governmental Funds % Change From Prior Year</b>	<b>-10.7%</b>	<b>-7.2%</b>	<b>-5.2%</b>	<b>29.9%</b>	<b>2.8%</b>	<b>31.9%</b>	<b>-7.5%</b>	<b>25.1%</b>	<b>43.2%</b>	<b>-2.6%</b>
<b>Total Governmental Funds</b>	<b>\$ 3,989,967</b>	<b>\$ 5,014,207</b>	<b>\$ 5,453,840</b>	<b>\$ 6,462,699</b>	<b>\$ 4,843,824</b>	<b>\$ 5,618,505</b>	<b>\$ 5,410,394</b>	<b>\$ 6,877,389</b>	<b>\$ 7,927,315</b>	<b>\$ 9,094,097</b>
<b>All Governmental Funds % Change From Prior Year</b>	<b>4.1%</b>	<b>25.7%</b>	<b>8.8%</b>	<b>18.5%</b>	<b>-25.0%</b>	<b>16.0%</b>	<b>-3.7%</b>	<b>27.1%</b>	<b>15.3%</b>	<b>14.7%</b>

**Data Source:**

Applicable years' annual comprehensive financial report.

**Town of Southwest Ranches, Florida**  
**Taxable Assessed Value - Real and Personal Property (Unaudited)**  
**Last Ten Fiscal Years**

Fiscal Year	Real Property			Other <sup>1</sup>	Personal Property	Less: Tax Exemptions	Total Taxable Assessed Value		Total Annual Percentage Change	Town Direct Tax Rate <sup>2</sup>	Total Estimated Market Value		Total Taxable Assessed Value as a Percentage of Market Value
	Residential Property	Commercial Property	Agricultural Property				Total Taxable Assessed Value	Total Taxable Assessed Value			Value	Value	
2012	\$ 967,580,110	\$ 44,081,160	\$ 130,689,460	\$ 160,579,690	\$ 45,941,532	\$ 259,862,760	\$ 1,089,009,192	\$ 1,089,009,192	-3.32%	3.9404	\$ 1,779,105,372	\$ 1,779,105,372	61.21%
2013	\$ 973,702,090	\$ 47,545,710	\$ 127,729,960	\$ 159,741,230	\$ 45,560,922	\$ 258,013,175	\$ 1,096,266,737	\$ 1,096,266,737	0.67%	3.9042	\$ 1,723,189,712	\$ 1,723,189,712	63.62%
2014	\$ 1,000,893,470	\$ 46,589,150	\$ 121,841,100	\$ 164,026,390	\$ 45,912,186	\$ 260,832,475	\$ 1,118,429,821	\$ 1,118,429,821	2.02%	3.9404	\$ 1,730,622,616	\$ 1,730,622,616	64.63%
2015	\$ 1,051,905,200	\$ 49,605,590	\$ 113,472,180	\$ 176,639,690	\$ 42,117,640	\$ 253,470,692	\$ 1,180,269,608	\$ 1,180,269,608	5.53%	4.2719	\$ 1,813,245,860	\$ 1,813,245,860	65.09%
2016	\$ 1,115,305,220	\$ 47,143,840	\$ 103,491,530	\$ 185,956,010	\$ 45,036,741	\$ 266,153,221	\$ 1,230,780,120	\$ 1,230,780,120	4.28%	4.3354	\$ 1,880,663,050	\$ 1,880,663,050	65.44%
2017	\$ 1,173,456,760	\$ 49,986,360	\$ 109,225,190	\$ 178,296,050	\$ 48,718,150	\$ 274,686,748	\$ 1,284,995,762	\$ 1,284,995,762	4.40%	4.4629	\$ 2,048,999,020	\$ 2,048,999,020	62.71%
2018	\$ 1,226,324,800	\$ 52,081,760	\$ 120,626,080	\$ 186,344,830	\$ 52,742,316	\$ 277,947,879	\$ 1,360,171,907	\$ 1,360,171,907	5.85%	4.4629	\$ 2,207,484,810	\$ 2,207,484,810	61.62%
2019	\$ 1,275,280,790	\$ 50,405,780	\$ 131,012,770	\$ 184,158,150	\$ 58,308,572	\$ 289,659,456	\$ 1,409,506,606	\$ 1,409,506,606	3.63%	4.8311	\$ 2,284,562,510	\$ 2,284,562,510	61.70%
2020	\$ 1,351,611,690	\$ 48,184,430	\$ 126,926,360	\$ 183,769,350	\$ 56,521,526	\$ 291,616,499	\$ 1,475,396,857	\$ 1,475,396,857	4.67%	4.6564	\$ 2,331,197,510	\$ 2,331,197,510	63.29%
2021	\$ 1,402,057,710	\$ 51,034,590	\$ 150,030,100	\$ 185,377,390	\$ 63,033,998	\$ 291,732,929	\$ 1,559,800,859	\$ 1,559,800,859	5.72%	4.2500	\$ 2,420,182,200	\$ 2,420,182,200	64.45%
*	\$ 1,153,811,784	\$ 48,665,837	\$ 123,504,473	\$ 176,488,878	\$ 50,389,358	\$ 272,397,583	\$ 1,280,462,747	\$ 1,280,462,747			\$ 2,021,925,266	\$ 2,021,925,266	63.33%
**	44.9%	15.8%	14.8%	15.4%	37.2%	12.3%	43.2%	43.2%					

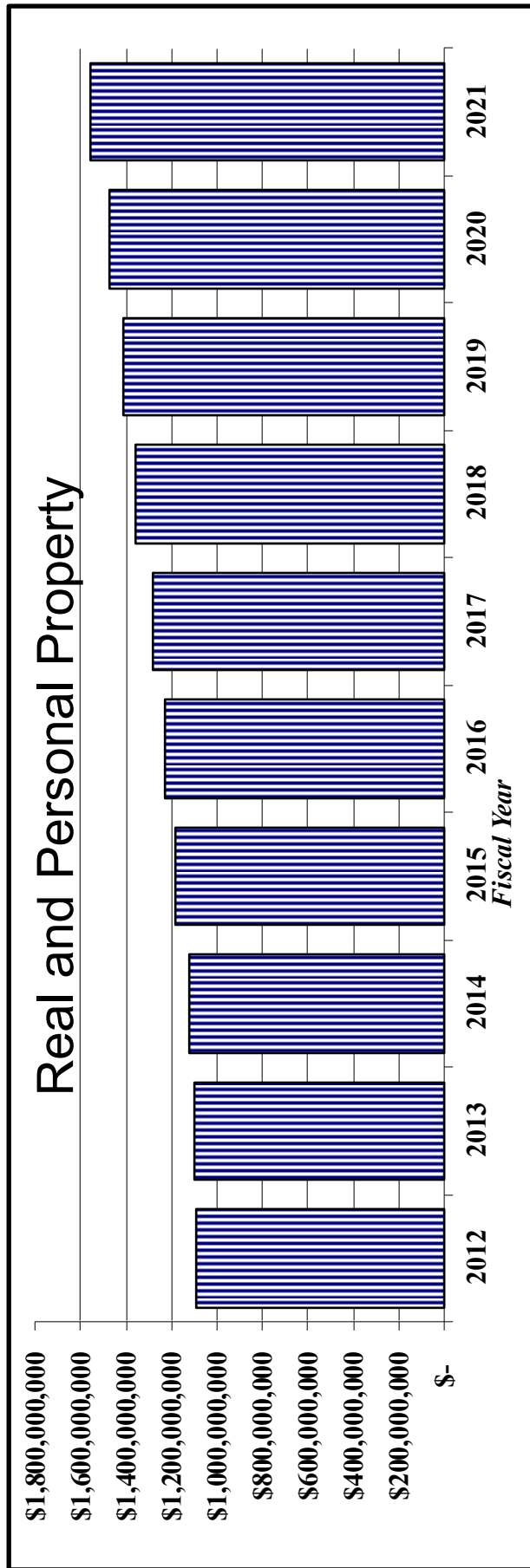
\* Dollar average for ten years.

\*\* Percentage change in dollars over ten years.

**Notes:**<sup>1</sup> Other includes: industrial, institutional, government, and miscellaneous.<sup>2</sup> Tax rates expressed in rate per \$1,000.**Data Source:**

Broward County Property Appraiser's Office.

Town of Southwest Ranches, Florida  
 Chart-Total Taxable Assessed Value (Unaudited)  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)



**Town of Southwest Ranches, Florida**  
**Direct and Overlapping Property Tax Rates (Unaudited)**  
**Last Ten Fiscal Years**  
**(rate per \$1,000 of assessed taxable value)**

Fiscal Year	Overlapping Rates <sup>1</sup>										Total Direct and Overlapping Millage			
	Town of Southwest Ranches			Broward County			Broward County School Board			South Florida Water Management District <sup>3</sup>				
	Operating Millage	TSDOR Millage <sup>2</sup>	Total Town Millage	Operating Millage	Debt Service Millage	Total County Millage	Operating Millage	Debt Service Millage	Total School Millage	Children's Services Council		South Broward Hospital District		
2012	3.9404	-	3.9404	5.1860	0.3670	5.5530	7.4180	-	7.4180	0.4363	0.0345	0.4789	0.7500	18.6111
2013	3.9042	-	3.9042	5.2576	0.2954	5.5530	7.4560	-	7.4560	0.4289	0.0345	0.4902	0.6000	18.4668
2014	3.9404	-	3.9404	5.4400	0.2830	5.7230	7.4800	-	7.4800	0.4110	0.0345	0.4882	0.4000	18.4771
2015	3.9404	0.3315	4.2719	5.4584	0.2646	5.7230	7.4380	-	7.4380	0.3842	0.0345	0.4882	0.1863	18.5261
2016	3.9404	0.3950	4.3354	5.4741	0.2489	5.7230	7.2030	0.0710	7.2740	0.3551	0.0320	0.4882	0.1737	18.3814
2017	4.0579	0.4050	4.4629	5.4474	0.2216	5.6690	6.8360	0.0703	6.9063	0.3307	0.0320	0.4882	0.1615	18.0506
2018	4.1017	0.3612	4.4629	5.4623	0.2067	5.6690	6.4740	0.0654	6.5394	0.3100	0.0320	0.4882	0.1496	17.6511
2019	4.4969	0.3342	4.8311	5.4792	0.1898	5.6690	6.2750	0.1279	6.4029	0.2936	0.0320	0.4882	0.1414	17.8582
2020	4.2125	0.4439	4.6564	5.4878	0.1812	5.6690	6.6350	0.1043	6.7393	0.2795	0.0320	0.4882	0.1260	17.9904
2021	4.2500	-	4.2500	5.4999	0.1691	5.6690	6.4140	0.0912	6.5052	0.2675	0.0320	0.4882	0.1199	17.3318

**Notes:**

<sup>1</sup> Overlapping rates are those of governments that overlap the Town's geographic boundaries.

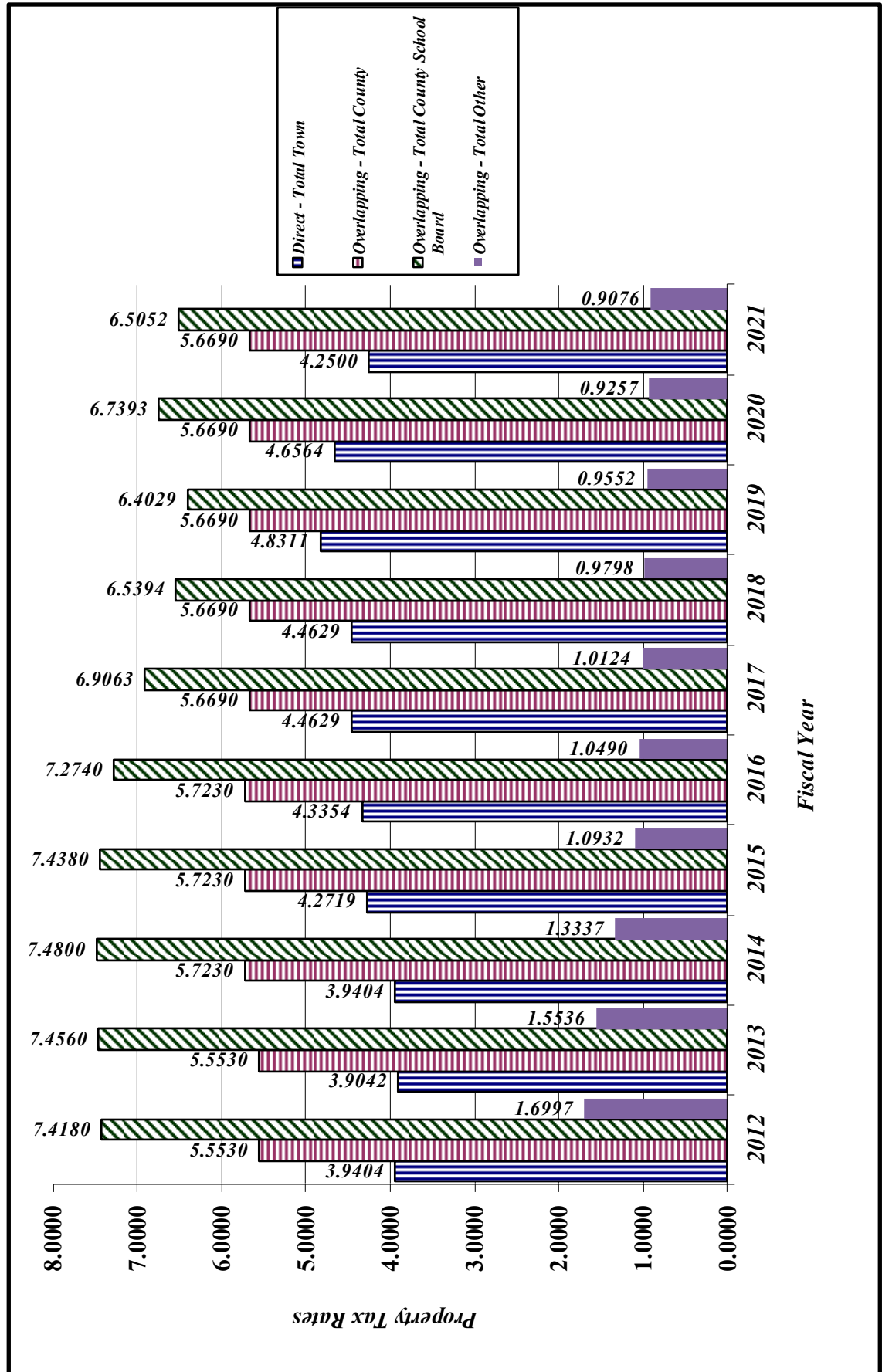
<sup>2</sup> TSDOR = Transportation Surface and Drainage Ongoing Rehabilitation Capital Improvement Project commenced in FY 2015.

<sup>3</sup> Florida Inland Navigational District.

**Data Source:**

Broward County Property Appraiser Office.

Town of Southwest Ranches, Florida  
 Chart-Direct and Overlapping Property Tax Rates (Unaudited)  
 Last Ten Fiscal Years  
 (rate per \$1,000 of assessed taxable value)



**Town of Southwest Ranches, Florida**  
**Total Property Tax Levies and Collections (Unaudited)**  
**Last Ten Fiscal Years**

Fiscal Year	Total Taxes Levy for Fiscal Year	Collected Within the		Collections in Subsequent Years	Total	
		Fiscal Year of the Levy <sup>1</sup>			Collections to Date	
		Amount	Percentage of Levy		Amount Collected	Percentage of Levy
2012	\$ 4,318,983	\$ 4,131,352	95.66%	\$ 124,971	\$ 4,256,323	98.55%
2013	\$ 4,323,515	\$ 4,256,493	98.45%	\$ 64,519	\$ 4,321,012	99.94%
2014	\$ 4,433,004	\$ 4,389,935	99.03%	\$ (9,075)	\$ 4,380,860	98.82%
2015	\$ 5,142,216	\$ 4,964,524	96.54%	\$ 4,778	\$ 4,969,302	96.64%
2016	\$ 5,412,895	\$ 5,285,675	97.65%	\$ 7,547	\$ 5,293,222	97.79%
2017	\$ 5,800,986	\$ 5,687,676	98.05%	\$ 17,984	\$ 5,705,660	98.36%
2018	\$ 6,181,457	\$ 6,045,637	97.80%	\$ 20,070	\$ 6,065,707	98.13%
2019	\$ 6,832,483	\$ 6,783,089	99.28%	\$ 23,238	\$ 6,806,327	99.62%
2020	\$ 6,913,163	\$ 6,838,577	98.92%	\$ 6,741	\$ 6,845,318	99.02%
2021	\$ 6,667,117	\$ 6,624,273	99.36%	\$ -	\$ 6,624,273	99.36%

**Notes:**

<sup>1</sup> Includes discount taken for early payment of property taxes and current year refunds.

**Data Source:**

Broward County Property Appraisal Office.

***Data Source:***  
Broward County Records, Taxes and Treasury Division.

***Data Source:***  
Broward County Records, Taxes and Treasury Division.

**Town of Southwest Ranches, Florida**  
**Ratios of Outstanding Debt by Type (Unaudited)**  
**Last Ten Fiscal Years**

**Governmental Activity Debt:**

September 30,	Florida Municipal Loan Council														
	Florida Local Government Finance Commission		TD LOC												
	Loan Series 2001	Loans	TD Note Series 2011	TD Note Series 2013	Centennial Loan Payable	Capital Lease	TD Note Payable	TD Note Series 2016	TD Note Series 2021	Series 2018		Percentage of Personal Income <sup>1</sup>	Total Debt Per Capita		
										SW Fund &	Gov't Funds				
2012	\$ 4,077,574	\$ -	\$ 2,335,175	\$ -	\$ 766,019	\$ 47,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,226,406	0.0092%	\$ 979	
2013	\$ 1,640,000	\$ -	\$ 2,110,125	\$ 2,659,800	\$ 704,261	\$ 32,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,146,715	0.0089%	\$ 966	
2014	\$ 1,640,000	\$ -	\$ 1,878,854	\$ 2,475,100	\$ 634,217	\$ 16,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,644,647	0.0082%	\$ 866	
2015	\$ 1,640,000	\$ -	\$ 1,641,204	\$ 2,292,900	\$ 561,316	\$ -	\$ 206,500	\$ -	\$ -	\$ -	\$ -	\$ 6,341,920	0.0074%	\$ 817	
2016	\$ -	\$ -	\$ 1,397,000	\$ 2,108,500	\$ 485,506	\$ -	\$ 186,786	\$ 7,750,000	\$ -	\$ -	\$ -	\$ 11,927,792	0.0137%	\$ 1,519	
2017	\$ -	\$ -	\$ 1,146,061	\$ 1,917,300	\$ 406,540	\$ -	\$ 162,082	\$ 7,750,000	\$ -	\$ -	\$ -	\$ 11,381,983	0.0125%	\$ 1,442	
2018	\$ -	\$ -	\$ 888,201	\$ 1,724,500	\$ 324,526	\$ -	\$ 136,746	\$ 7,750,000	\$ -	\$ -	\$ 75,370	\$ 10,899,343	0.0114%	\$ 1,370	
2019	\$ -	\$ -	\$ 623,229	\$ 1,525,400	\$ 238,988	\$ -	\$ 110,761	\$ 7,750,000	\$ -	\$ -	\$ -	\$ 10,248,378	0.0100%	\$ 1,284	
2020	\$ -	\$ -	\$ 350,949	\$ 1,324,900	\$ 149,986	\$ -	\$ 84,111	\$ 7,750,000	\$ -	\$ -	\$ -	\$ 9,659,946	0.0088%	\$ 1,214	
2021	\$ -	\$ -	\$ 71,159	\$ 1,117,800	\$ 57,166	\$ -	\$ 56,779	\$ -	\$ 7,750,000	\$ -	\$ -	\$ 9,052,904	{}	\$ 1,139	

**Business-Type Activity Debt:<sup>2</sup>**

2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,655,855	\$ 3,655,855	0.0038%	\$ 459
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,761,698	\$ 1,761,698	0.0017%	\$ 221
2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -

**Notes:**

<sup>1</sup> The percentage of personal income is based on personal income for Broward County since personal income for the Town is not available.

<sup>2</sup> Business-Type Activity Debt did not exist prior to 2018

**Data Source:**

Applicable years' annual comprehensive financial report.

{i} Information not available from County.

**Town of Southwest Ranches, Florida**  
**Debt Service Anti-Dilution Coverages (Unaudited)**  
**(Amounts in thousands)**  
**Fiscal Years 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013 and 2012**

TD 2021 Note Payable, 2018 Emergency Line of Credit, Notes Payable Series 2013 and 2011

*Test of Prior Two Year Average of Non-Advalorem Revenues:*

	Average Adjusted Non-Advalorem Revenues	Adjusted Essential Expenditures	Non-Advalorem Revenues Available for Debt Service		Total Annual Debt Service	Debt Service Coverage Ratio	Coverage Required	Excess Coverage	*****/Maximum Additional Bond Test/*****		
			Net	Debt Service					Total Max Annual Debt Service	Net Cash Flow	Debt Service Coverage Ratio
2021	\$ 7,952	\$ 2,338	\$ 5,614	\$ 907	6.19 %	1.30 %	4.89 %		\$ 998	\$ 4,616	5.63 %
											1.50 %
											4.13 %

TD 2018 Emergency Line of Credit, Notes Payable Series 2016, 2013 and 2011

*Test of Prior Two Year Average of Non-Advalorem Revenues:*

	Average Adjusted Non-Advalorem Revenues	Adjusted Essential Expenditures	Non-Advalorem Revenues Available for Debt Service		Total Annual Debt Service	Debt Service Coverage Ratio	Coverage Required	Excess Coverage	*****/Maximum Additional Bond Test/*****		
			Net	Debt Service					Total Max Annual Debt Service	Net Cash Flow	Debt Service Coverage Ratio
2020	\$ 6,899	\$ 1,873	\$ 5,026	\$ 922	5.45 %	1.30 %	4.15 %		\$ 1,157	\$ 3,869	4.34 %
2019	\$ 6,577	\$ 2,000	\$ 4,577	\$ 1,026	4.46 %	1.30 %	3.16 %		\$ 1,263	\$ 3,314	3.62 %
2018	\$ 5,897	\$ 2,083	\$ 3,814	\$ 953	4.00 %	1.30 %	2.70 %		\$ 1,386	\$ 2,428	2.75 %
2017	\$ 5,634	\$ 1,936	\$ 3,698	\$ 925	4.00 %	1.30 %	2.70 %		\$ 1,152	\$ 2,546	3.21 %
2016	\$ 5,706	\$ 2,076	\$ 3,630	\$ 724	5.01 %	1.30 %	3.71 %		\$ 1,152	\$ 2,478	3.15 %
											1.50 %
											1.65 %

TD Notes Payable Series 2013 and 2011 - modified above during FY 2016 pursuant to TD Series 2016 issuance

	Non-Advalorem Revenues Available for Debt Service	Total Annual Debt Service	Net Cash Flow	Debt Service Coverage Ratio	Coverage Required	Excess Coverage	*****/Maximum Additional Bond Test/*****		
							Total Max Annual Debt Service	Net Cash Flow	Debt Service Coverage Ratio
2015	\$ 1,937	\$ 723	\$ 1,214	2.68 %	1.30 %	1.38 %	\$ 734	\$ 1,203	2.64 %
2014	\$ 1,524	\$ 720	\$ 804	2.12 %	1.30 %	0.82 %	\$ 723	\$ 801	2.11 %
2013	\$ 1,842	\$ 712	\$ 1,130	2.59 %	1.30 %	1.29 %	\$ 723	\$ 1,119	2.55 %
2012	\$ 1,315	\$ 609	\$ 706	2.16 %	1.30 %	0.86 %	\$ 723	\$ 592	1.82 %
									1.50 %
									1.14 %
									0.61 %
									1.05 %
									0.32 %

FMLC Loan Payable Series 2001 - retired during FY 2016

*A. Test of Prior Two Year Average of Non-Advalorem Revenues:*

	Average Adjusted Non-Advalorem Revenues	Adjusted Essential Expenditures	Net Non-Advalorem Revenues Available for Debt Service		Total Max Annual Debt Service	Debt Service Coverage Ratio	Coverage Required	Excess Coverage
2015	\$ 5,792	\$ 2,488	\$ 3,304	\$ 734	450.12 %	150.00 %	300.12 %	
2014	\$ 5,362	\$ 2,526	\$ 2,836	\$ 723	392.19 %	150.00 %	242.19 %	
2013 <sup>1</sup>	\$ 4,970	\$ 2,368	\$ 2,602	\$ 723	359.89 %	150.00 %	209.89 %	

*B. Projected Maximum annual debt service does not exceed 20% of Governmental Fund Revenues:*

	Two Year Avg. Net total			Debt Service Coverage Ratio	Maximum Allowed Percentage	Excess Percentage
	Governmental Funds Revenue	Debt Service	Total			
2015	\$ 11,376	\$ 734	\$ 12,110	6.45 %	20.00 %	13.55 %
2014	\$ 10,192	\$ 723	\$ 10,915	7.09 %	20.00 %	12.91 %
2013 <sup>1</sup>	\$ 9,369	\$ 723	\$ 10,092	7.72 %	20.00 %	12.28 %

Notes:

<sup>1</sup> 2013 is the oldest data readily available.

Data Source:

Applicable years' annual comprehensive financial reports and appropriate loan documentation.

**Town of Southwest Ranches, Florida**  
**Overlapping Governmental Activities Debt (Unaudited)**  
**September 30, 2021**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable <sup>1</sup></u>	<u>Estimated Share of Underlying Debt</u>
<b>Overlapping Debt<sup>1, 2</sup></b>			
Broward County	\$ 102,733,000	0.683111%	\$ 701,780
Broward County School Board	2,086,894,000	0.006925%	<u>144,514</u>
<b>Sub-Total Overlapping Debt</b>			846,294
Town Direct Debt			<u>9,052,904</u>
<b>Total Direct and Overlapping Debt</b>			<u><u>\$ 9,899,198</u></u>

**Notes:**

<sup>1</sup> Applicable percentage was estimated by determining the portion of the Town's assessed value that is within the County's geographic boundaries.

**Data Source:**

<sup>2</sup> Each specific government.

**Town of Southwest Ranches, Florida**  
**Demographic and Economic Statistics (Unaudited)**  
**Last Ten Calendar Years**

Calendar Year	Population <sup>1</sup>	(in \$1,000) Total Personal Income <sup>2</sup>	Per Capita Personal Income <sup>3</sup>	Unemployment Rate		
				County <sup>2</sup>	State of Florida <sup>4</sup>	United States <sup>5</sup>
2012	7,385	\$ 78,687,882	\$ 44,429	7.5%	8.1%	7.8%
2013	7,396	\$ 80,525,783	\$ 45,120	5.6%	6.7%	7.3%
2014	7,676	\$ 80,905,552	\$ 44,850	5.2%	6.0%	5.7%
2015	7,761	\$ 85,167,498	\$ 46,607	4.9%	5.3%	5.0%
2016	7,852	\$ 86,987,787	\$ 46,906	4.6%	5.0%	4.9%
2017	7,892	\$ 91,224,860	\$ 48,680	3.3%	3.8%	4.2%
2018	7,958	\$ 95,409,356	\$ 50,269	2.8%	3.5%	3.7%
2019	7,981	\$ 102,145,579	\$ 51,820	2.8%	3.2%	3.5%
2020	7,957	\$ 109,473,926	\$ 56,303	7.8%	7.2%	7.9%
2021	7,951	\$ {i}	\$ {i}	4.4%	4.8%	4.8%

**Notes:**

There are no public schools located within the Town.

**Data Sources:**

<sup>1</sup> Florida Legislative Office of Economic and Demographic Research  
2020 per US Census Bureau.

<sup>2</sup> Broward County annual comprehensive financial reports.

<sup>3</sup> Broward County total personal income divided by the Broward County population.

<sup>4</sup> Real Estate Center, <http://recenter.tamu.edu/data/emp/empst12.asp>.

<sup>5</sup> U.S. Department of Labor, Bureau of Labor Statistics, <http://data.bls.gov/cgi-bin/surveymost> & US Census Quick Facts.

{i} Information not available from County

**Town of Southwest Ranches, Florida**  
**Principal Employers (Unaudited)**  
*For the Fiscal Year Ended September 30, 2021 and 2012*

		2021	
Employer	Type of Business	Number of Employees	Rank
Lowe's Home Centers, Inc.	Retail	165	1
Archbishop McCarthy High School	Private School	139	2
Publix Supermarkets	Retail	131	3
Romeus Cuban Restaurant	Restaurant	35	4
McDonald's	Restaurant	35	5
Starbucks Coffee Company	Restaurant	29	6
Walgreens	Retail	22	7
Original Pancake House	Restaurant	22	8
Apple Montessori School	Private School	14	9
Crazy Crab Restaurant	Restaurant	9	10
<b>Total Principal Employers</b>		<b>601</b>	
		2012	
Employer	Type of Business	Number of Employees	Rank
Lowe's Home Centers, Inc.	Retail	122	1
Publix Supermarkets	Retail	105	2
Archbishop McCarthy High School	Private School	74	3
McDonald's	Restaurant	70	4
Apple Montessori School	Private School	44	5
Applebee's Neighborhood Grill	Restaurant	42	6
Romeus Cuban Restaurant	Restaurant	32	7
Original Pancake House	Restaurant	27	8
Starbucks Coffee Company	Restaurant	25	9
Walgreens	Retail	17	10
<b>Total Principal Employers</b>		<b>558</b>	

**Data Source:**

Town records.

**Town of Southwest Ranches, Florida**  
**Town Full-Time Funded Positions by Function/Program (Unaudited)**  
**Last Ten Fiscal Years**

<b>Function/program</b>	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b><i>Town Commission</i></b>	5	5	5	5	5	5	5	5	5	5
<b><i>General Government:</i></b>										
Town management	5	3	3	3	3	3	3	3	3	3
Community services <sup>1</sup>	10	14	13	13	15	13	13	13	13	13
<b><i>Total General Government</i></b>	15	17	16	16	18	16	16	16	16	16
<b><i>Contracted Employees:</i></b>										
General government, management services	4	4	4	4	4	4	4	4	4	4
Fire rescue	43	50	50	44	44	46	46	50	50	50
Emergency medical services	4	15	15	15	15	15	15	15	15	15
Police protection	15	15	16	16	16	16	16	16	16	16
<b><i>Total Contracted Employees</i></b>	66	84	85	79	79	81	81	85	85	85
<b>Total</b>	86	106	106	100	102	102	102	106	106	106
<b><i>Percentage Change From Prior Year</i></b>	0.0%	23.3%	0.0%	-5.7%	2.0%	0.0%	0.0%	3.9%	0.0%	0.0%

**Notes:**

<sup>1</sup> Community services includes parks and recreation, community development, transportation, executive, clerk and finance & budget departments.

**Data Source:**

Town of Southwest Ranches Community Services and Finance & Budget Departments.

**Town of Southwest Ranches, Florida**  
**Operating Statistics by Function/Program (Unaudited) <sup>1</sup>**  
**Last Ten Fiscal Years**

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>GENERAL GOVERNMENT:</b>										
Building Permits Issued <sup>2</sup>	422	403	407	377	531	566	636	609	625	692
Building Permits Closed <sup>2</sup>	-	-	-	-	475	396	533	611	656	567
Building Inspections Conducted:										
Electrical <sup>2</sup>	366	440	417	471	472	683	732	1087	1674	1589
Fire <sup>2</sup>	19	11	17	19	5	8	29	21	231	198
Mechanical <sup>2</sup>	126	169	134	246	249	251	201	264	643	663
Plumbing <sup>2</sup>	300	332	414	538	482	590	527	843	1618	1647
Structural <sup>2</sup>	1457	1410	1526	1818	1624	1965	2282	2824	4425	4928
Zoning <sup>2</sup>	7	11	74	75	104	153	213	246	573	520
Other <sup>2</sup>	2	3	28	24	20	39	109	83	332	205
Total building inspections	2,277	2,376	2,610	3,191	2,956	3,689	4,093	5,368	9,496	9,750
Certificates of Use Registrations <sup>3</sup>	23	11	14	2	4	17	1	20	14	13
Planning & Zoning Permits Issued <sup>3</sup>	177	153	148	196	230	318	238	317	279	574
<b>FIRE:</b>										
Emergency Responses <sup>4</sup>	437	685	747	791	912	789	799	648	546	658
Station 112 Average Response Time <sup>4</sup>	-	5:58	6:13	5:52	5:10	5:17	5:57	6:42	7:19	7:03
Inspections	31	98	98	165	84	146	185	202	170	61
<b>POLICE: <sup>5</sup></b>										
Physical arrests	77	54	43	43	33	29	33	43	38	38
Parking violations	-	2	-	-	-	3	-	-	71	-
Traffic violations	1,225	1,011	2,174	2,416	1,773	1,369	1,673	1,824	1,568	1,571
<b>REFUSE COLLECTION: <sup>6</sup></b>										
Residential SW- mo. avg in tons	26.45	287.54	262.29	258.71	257.34	344.16	261.58	257.77	282.79	275.39
Residential Recycling - mo. avg in tons	8.51	36.54	51.20	62.98	64.01	67.46	78.41	76.79	76.35	66.28
Residential Bulk - mo. avg in tons	70.11	593.63	698.53	790.07	719.54	1,283.00	707.96	687.68	736.01	662.29
<b>OTHER PUBLIC WORKS:</b>										
Street resurfacing (in miles)	0.95	-	-	-	2.28	-	2.95	-	-	2.50
Potholes repaired	112	88	93	107	222	224	255	183	164	207
<b>WATER: <sup>7</sup></b>										
New connections	1	-	1	3	4	3	10	5	3	4
Average daily consumption (thousands of gallons)	12.02	11.52	10.26	10.66	12.16	13.63	13.26	14.46	13.52	-
Peak monthly consumption (thousands of gallons)	440	419	428	417	420	483	502	526	485	-
<b>General Government Tax Rates:</b>										
<b>Utility Services:</b>										
Electric	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Communication Services	5.22%	5.22%	5.22%	5.22%	5.22%	5.22%	5.22%	5.22%	5.22%	5.22%
Gas	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
<b>Franchises:</b>										
Electric	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%
Solid Waste (commercial)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Towing	13%	13%	13%	15%	15%	15%	15%	18%	18%	18%

**Notes:**<sup>1</sup> Information not presented is not available.<sup>2</sup> Information provided by CAP Government Services Inc.<sup>3</sup> Information provided by Code Services Inc. for 2012-2018 and JA Medina LLC for thereafter.<sup>4</sup> Information for 2012 provided by Pembroke Pines. Information since 2013 provided by Town of Davie.<sup>5</sup> Information provided by Town of Davie (2014-Present) and BSO (2012-2013).<sup>6</sup> Information provided by Town Contractors. 2013 change from daily average to monthly pertaining to refuse collection.<sup>7</sup> Information provided by City of Sunrise and Cooper City Public Works. The Town's residents obtain their water supply from wells and septic tanks except for certain residents who have privately connected with the City of Sunrise or Cooper City.

**Town of Southwest Ranches, Florida**  
**Capital Asset Statistics by Function/Program (Unaudited)**  
**Last Ten Fiscal Years**

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>FIRE:</b>										
Stations <sup>1</sup>	1	1	1	1	1	1	1	1	1	1
Vehicles owned <sup>1</sup>	3	3	3	3	3	3	3	3	3	3
<b>POLICE:</b>										
Stations <sup>1</sup>	-	-	-	-	-	-	-	-	-	-
Patrol units	15	15	16	16	16	16	16	16	16	16
<b>OTHER PUBLIC WORKS:</b>										
Streets (miles)	82	82	82	82	82	82	82	82	82	82
Streetlights <sup>2</sup>	13	13	13	13	13	13	13	13	13	13
Vehicles owned <sup>1</sup>	-	-	-	-	2	2	2	2	2	2
<b>PARKS AND RECREATION:</b>										
Acreage	149.01	149.01	149.01	149.01	149.01	149.01	149.01	149.01	149.01	149.01
Community Center	-	-	-	1	1	1	1	1	1	1
Playgrounds	1	2	2	2	2	3	3	3	3	3
Equestrian ring	2	2	2	2	2	2	2	2	2	2
Picnic pavilion	1	1	1	2	2	4	4	5	5	5
Restroom facilities	1	1	1	3	3	3	3	3	3	3
Nature trails (miles)	1.5	1.5	1.5	1.5	5	5	5	5	5	5
Multi-use trails (miles)	17.35	17.35	17.35	17.35	17.35	17.35	17.35	17.35	17.35	17.35
Vehicles owned <sup>1</sup>	-	-	-	-	1	1	1	1	1	1
<b>WATER:</b>										
Water mains (miles) <sup>3</sup>	12	12	12	12	12	12	12	12	12	12
Fire wells	285	285	286	286	286	286	284	284	291	291
Fire hydrants <sup>4</sup>	-	-	-	-	-	95	95	95	117	117
Lakes (acres) <sup>5</sup>	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Canals (miles) <sup>6</sup>	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0	42.0

**Data Sources:**

Various Town departments unless otherwise noted.

**Notes:**

<sup>1</sup> Items not presented, provided by a contractor.

<sup>2</sup> Only streetlights and traffic signals are on Griffin Road which is owned and maintained by Broward County.

<sup>3</sup> Information provided by City of Sunrise Utilities Department. Unable to determine how many miles of water mains have been added since 2005.

<sup>4</sup> Information provided by Town of Davie Fire Marshall. Fire hydrants owned and maintained by City of Sunrise.

<sup>5</sup> Information provided by South Broward Drainage District. Unable to obtain information from Central Broward Water Control District.

<sup>6</sup> Information provided by South Broward Drainage District and Central Broward Water Control District.

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# REPORTING SECTION



2021 Town of Southwest Ranches Rural Public Arts and Design Advisory Board Photo Contest  
*Submitted by: Trace Moyers*

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor, Town Council and Town Administrator  
**Town of Southwest Ranches, Florida**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Southwest Ranches, Florida (the "Town"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated March 4, 2022.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

CPA's + Trusted Advisors

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



KEEFE McCULLOUGH

Fort Lauderdale, FL  
March 4, 2022

## MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To The Honorable Mayor, Town Council and Town Administrator  
**Town of Southwest Ranches, Florida**

### Report on the Financial Statements

We have audited the financial statements of the Town of Southwest Ranches, Florida (the "Town"), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated March 4, 2022.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 4, 2022, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings and recommendations made in the preceding annual financial audit report.

### Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in Note 1 to the financial statements.

CPA's + Trusted Advisors

Town of Southwest Ranches, Florida

### **Financial Condition and Management**

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Town. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, Members of the Town Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



KEEFE McCULLOUGH

Fort Lauderdale, FL  
March 4, 2022

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH  
SECTION 218.415, FLORIDA STATUTES**

To The Honorable Mayor, Town Council and Town Administrator  
**Town of Southwest Ranches, Florida**

We have examined the Town of Southwest Ranches, Florida's (the "Town") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2021. Management is responsible for the Town's compliance with the specified requirements. Our responsibility is to express an opinion on the Town's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Town's compliance with specified requirements.

In our opinion, the Town complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

This report is intended solely for the information and use of Members of the Town Council, management, and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.



KEEFE McCULLOUGH

Fort Lauderdale, FL  
March 4, 2022

CPA's + Trusted Advisors



**TOWN OF SOUTHWEST RANCHES, FLORIDA**  
**13400 GRIFFIN ROAD**  
**SOUTHWEST RANCHES, FL 33330**  
**(954) 434-0008**  
**[www.southwestranches.org](http://www.southwestranches.org)**

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March 4, 2022

To the Honorable Mayor, Town Council, and Town Administrator  
Town of Southwest Ranches, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Southwest Ranches, Florida, (the "Town"), for the year ended September 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 26, 2019. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Town's financial statements were as follows:

- *Depreciation of capital assets* - Depreciation is provided on a straight-line basis over the respective estimated useful lives ranging from 3 to 50 years. The Town has informed us they used all relevant facts available to them at the time of acquisition to make the best judgments about the depreciation methods and estimated useful lives of capital assets.
- *Net OPEB obligation* - In Florida, state statutes require that the employer make health insurance coverage available to retirees at the employer's group rate. This creates an implicit cost arising as a result of the blended rate premium since retiree health care costs, on average, are higher than those of active employee healthcare costs. The Town obtained an actuarial valuation to disclose its estimated cost and liability in accordance with the requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions (OPEB)*. This obligation is disclosed in the *Management's Discussion and Analysis*, but it is not recorded in the Town's financial statements.
- *Receivables* – Managements records receivables based on estimated net realizable amounts.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no corrected misstatements or proposed audit journal entries.

The Town's management did not record its estimated Net OPEB liability (\$ 49,126), and related Deferred Outflows of Resources (\$ 15,553) and Deferred Inflows of Resources (\$ 25,092). In addition, the Town did not record its estimated Compensated Absences liability of approximately \$ 14,360. Management believes these amounts are immaterial to the Town's annual comprehensive financial report.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 4, 2022.

#### *Management Consultations with Other Independent Auditors*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to our retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### **Other Matters**

We applied certain procedures to the management's discussion and analysis and budgetary comparison information which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information (combining and individual fund financial statements and schedules) which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statement themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Restriction on Use**

This information is intended solely for the use of the Members of the Town Council and management of the Town and is not intended to be, and should not be, used by anyone other than these specified parties.



KEEFE McCULLOUGH

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# Southwest Ranches | Redistricting 2022

## Proposed Plans Assessment

March 15, 2022

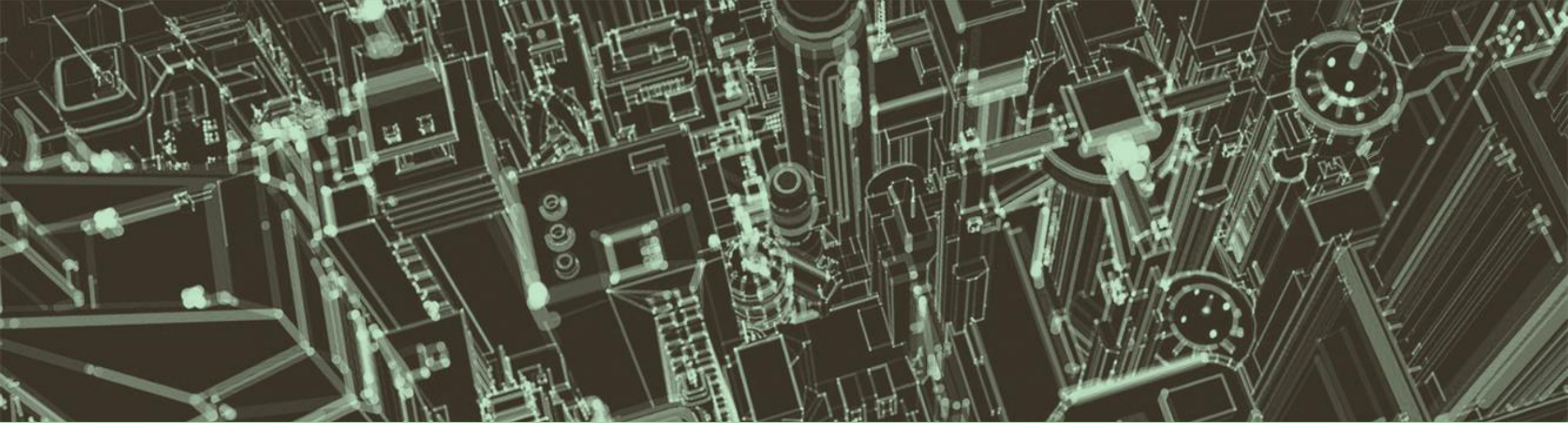


# District Boundary Assessment | Overview

- The objectives are to ensure the following:
  - 1) population equality,
  - 2) compactness,
  - 3) contiguity, and
  - 4) avoid splitting communities of interest (i.e., homeowner associations, subdivisions, etc.)
- To obtain population equality, each district population should be within +/-5% of the “ideal” population.
- Population Total is 7,923 persons. Dividing the Population by the number of Districts provides the ideal population ( $7,923 / 4 = 1,981$ ).
- The Ideal Population for each District is 1,981.

# Three District Plans

- Three district plans were developed to optimize population equality for each District so each district will not deviate by more or less than 5% of the ideal population (1,981).
  - Plan 01-A is designed to balance population per district (population equality).
  - Plan 02-A is designed to balance population per district and improve compactness.
  - Plan 03-A is designed to improve population per district when compared to existing district boundary configuration.



# Existing District Boundary Configuration

## Assessment Summary



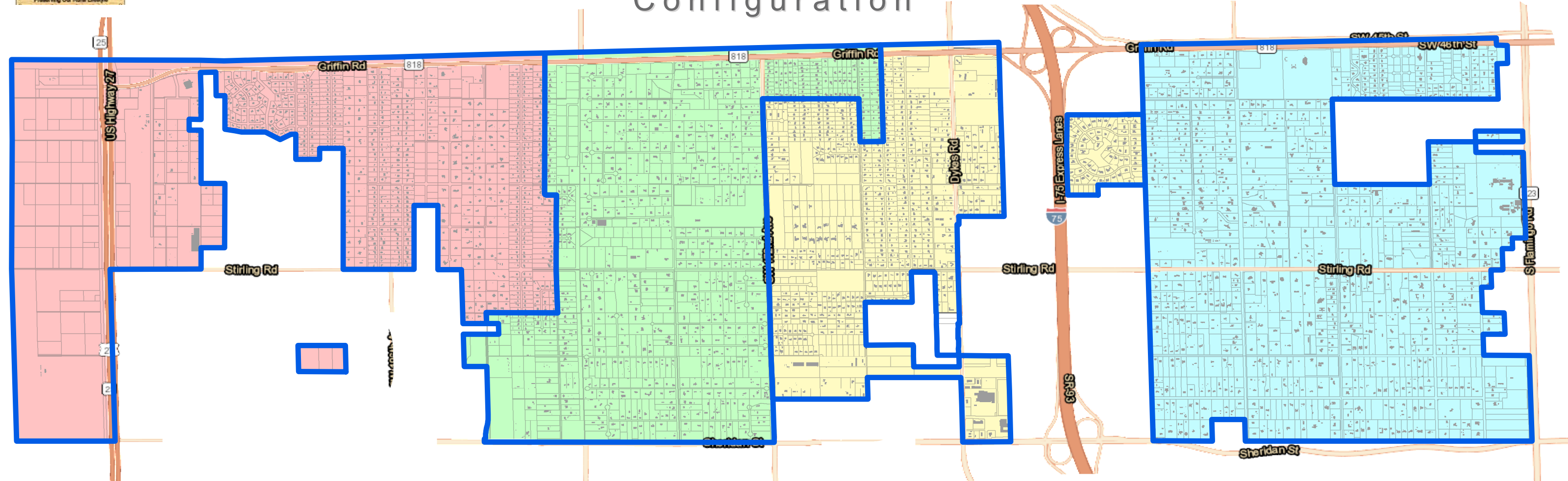
# Assessment Summary | Existing Districts

- Existing District Boundary Configuration
  - Using the 2020 Population Counts, **District 1** is over the 5% deviation of an ideal population for a district. Approximately **108** people over the ideal population of **1,981**, giving **District 1** a **5.5%** deviation.
  - **District 2** has an even greater deviation where the population is under the ideal population by **133** persons, giving it a **-6.7%** deviation.
  - **District 3** and **District 4** fall within the acceptable deviation range of +/-5% where **District 3** is **68** people over the ideal population (**3.4%**) and **District 4** is under the ideal population by **44** persons (**-2.2%**)




# EXISTING DISTRICT BOUNDARY CONFIGURATION


## Town Council District Boundary Configuration



2020 Existing Districts			
District	Total	Diff <sup>3</sup>	Pct <sup>4</sup>
District 1	2,089	108	5.5%
District 2	1,848	(133)	-6.7%
District 3	2,049	68	3.4%
District 4	1,937	(44)	-2.2%
TOTAL	7,923	353	
Ideal Population (Mean) <sup>1</sup>	1,981		
Percent Deviation from Mean <sup>2</sup>	4.5%		


**Legend**


 Existing Council Districts


 World Transportation


**Existing District Boundaries**

**District**

 D4

 D3

 D1

 D2



An aerial photograph of a city skyline, featuring numerous skyscrapers and buildings. The image is overlaid with a semi-transparent green filter. The text is centered on the green band.

# PLAN 01-A

## Boundary Configuration

### Assessment Summary

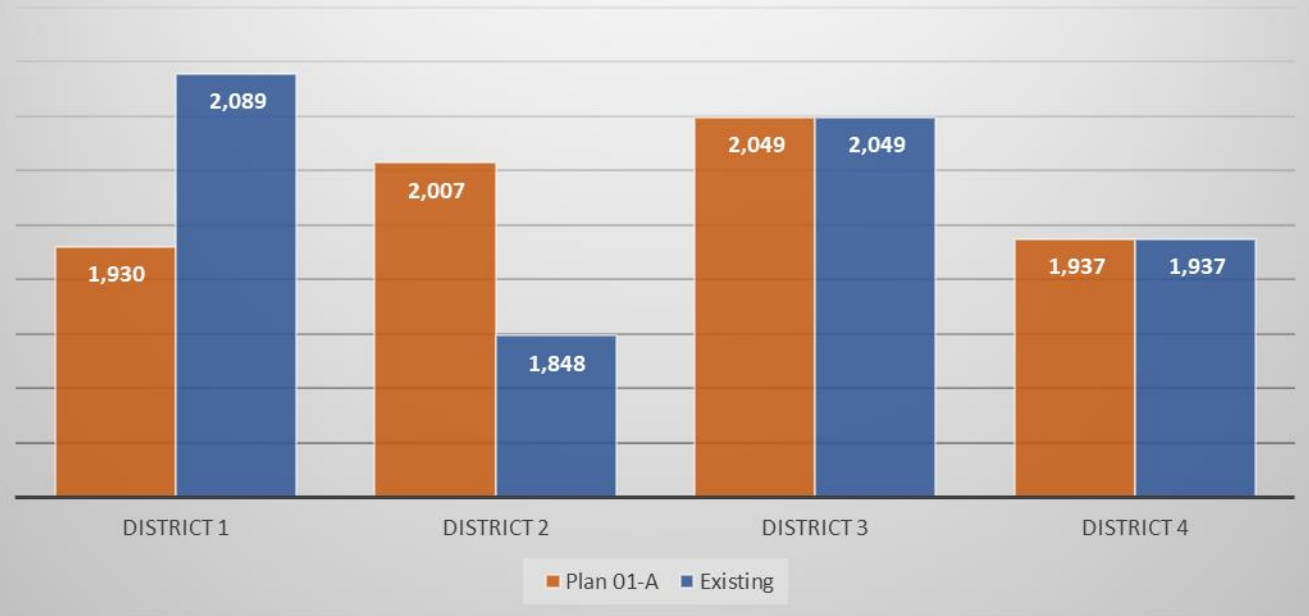
# Assessment Summary | Plan 01-A

- PLAN 01-A
  - Minimal modifications to district individual boundaries, while attempting to balance population equality per District
  - Eastern portion of **District 1** *reassigned* to **District 2**
  - Southwest portion of **District 2**, *reassigned* to **District 1**
  - **District 3** and **District 4** *stay intact* to the existing district boundary configuration
  - **District 1** improves population equality with a deviation less than **-2.6%** (less than 51 people for the ideal district population of 1,981 per District. The existing boundaries of **District 1** population deviation is **5.5%** (108 people over ideal population of 1,981).
  - **District 2** improves population equality with a deviation of 1.3% (26 persons over ideal population). The existing boundaries of **District 2** population deviation is -6.7% (133 people less than ideal population of 1,981).
  - **District 3** population equality remains the same since the existing district boundaries were not changed as the deviation falls within +/-5%, with a deviation of **3.4%** (68 persons over ideal population).
  - **District 4** population equality remains the same since the district boundaries were not changed as the deviation falls within +/-5%, with a deviation of **-2.2%** (44 persons less than the ideal population).

# Plan 01-A

PLAN 01-A			
District	Population	Diff <sup>3</sup>	Pct <sup>4</sup>
District 1	1,930	(51)	-2.6%
District 2	2,007	26	1.3%
District 3	2,049	68	3.4%
District 4	1,937	(44)	-2.2%
TOTAL		7,923	189
Ideal Population (Mean) <sup>1</sup>	1,981		
Percent Deviation from Mean <sup>2</sup>	2.4%		
<sup>1</sup> Formula for Ideal Population where deviation is zero	<sup>2</sup> Percent Absolute Deviation from Mean		
$\bar{x} = \frac{\sum x}{n}$	absolute deviation describes the average distance from the mean for all the District overall		
$\bar{x}$ = Mean (Ideal)Population $\sum x$ = Sum of Total Population $n$ = Number of Districts	<div><div>Percent Deviation from Mean</div><div>=</div><div>Absolute Mean Deviation Ideal District Population</div></div>		
<sup>3</sup> Percent Difference of an Individual District Total from Population of a District based on average population known as the ideal population.  Formula: [District - Ideal District] / Ideal District	<sup>4</sup> Absolute Difference is calculated to acquire absolute total of differences in population for each District. Required for the Percent Deviation from Mean formula		

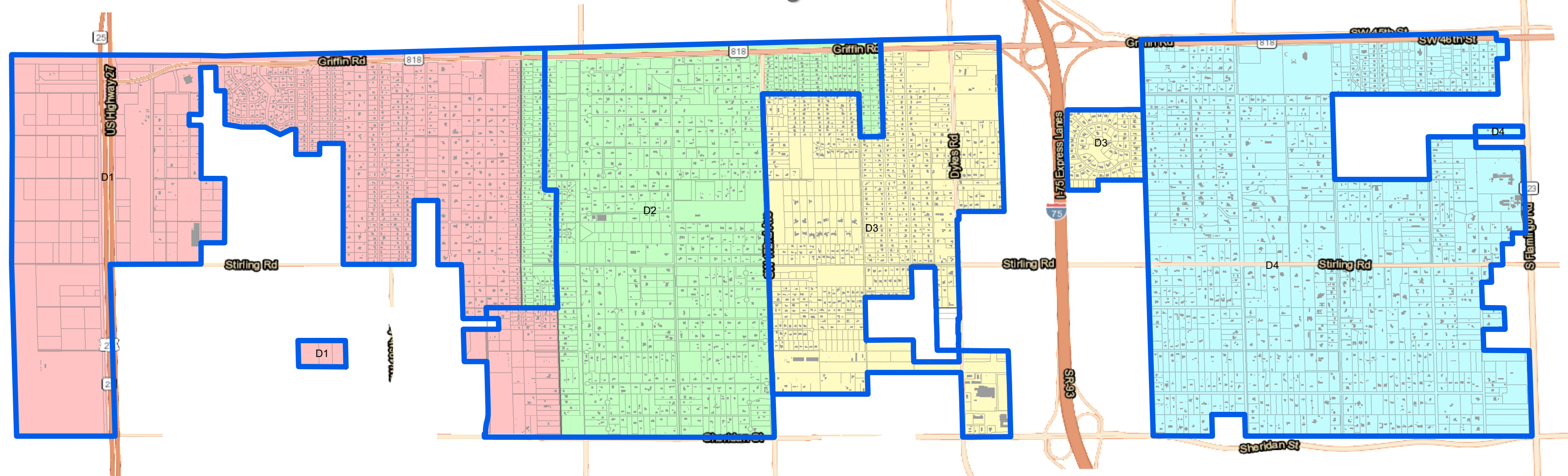
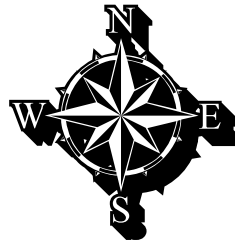
2020 Population:  
Plan 01-A  
&  
Existing Council Districts






# PLAN 01-A

## Town Council District Boundary Configuration







PLAN 01-A			
District	Population	Diff <sup>3</sup>	Pct <sup>4</sup>
District 1	1,930	(51)	-2.6%
District 2	2,007	26	1.3%
District 3	2,049	68	3.4%
District 4	1,937	(44)	-2.2%
TOTAL	7,923	189	
Ideal Population (Mean) <sup>1</sup>	1,981		
Percent Deviation from Mean <sup>2</sup>	2.4%		

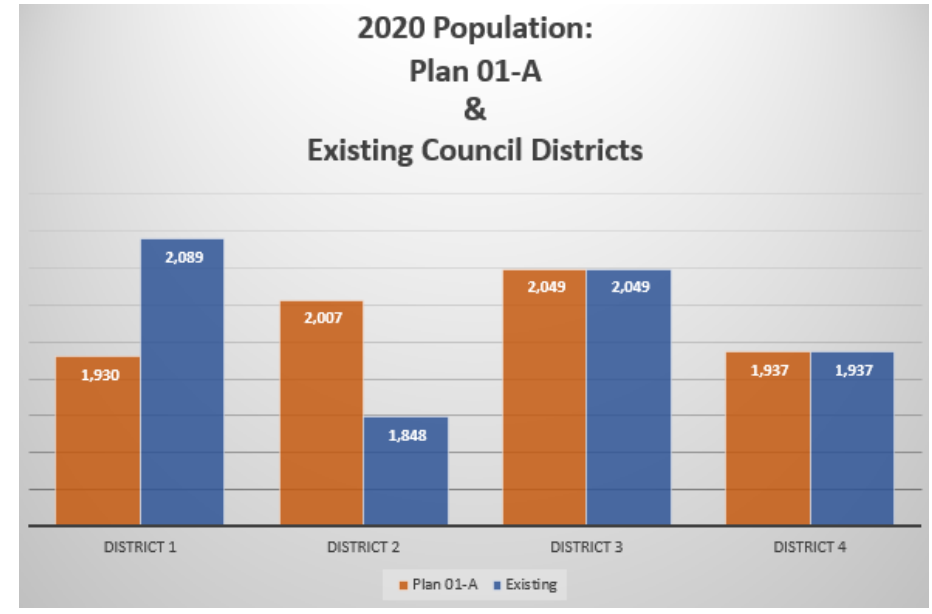
**Legend**

 Existing Council Districts

**Plan 01-A**

**District**

-  District 1
-  District 2
-  District 3
-  District 4





# PLAN 02-A

## Boundary Configuration

### Assessment Summary

# Assessment Summary | Plan 02-A

- PLAN 02-A
  - Continue to minimize modifications to existing district boundaries, while attempting to balance population equality per District
  - Small portion of the Southeastern section of **District 1** *reassigned* to **District 2**
  - Small portion of the Northeast portion of **District 2**, *reassigned* to **District 3**
  - Small portion of the Southeast portion of **District 3**, *reassigned* to **District 2**
  - **District 4** *stay intact* to the existing district boundary configuration
- **District 1** improves population equality with a deviation of 4.1% (more than 81 people for the ideal district population of 1,981 per District. The existing **District 1** population deviation is 5.5% (108 people over ideal population of 1,981).
- **District 2** improves population equality with a deviation of -3.7% (74 persons less than ideal population). The existing boundaries of **District 2** population deviation is -6.7% (133 people less than ideal population of 1,981).
- **District 3** improves population equality with a deviation of 1.8% (36 persons over the ideal population). The existing boundaries of **District 3** population has a deviation of 3.4% (68 persons over the ideal population)
- **District 4** population equality remains the same since the district boundaries were not changed as the deviation falls within +/-5%, with a deviation of -2.2% (44 persons less than the ideal population).

# Plan 02-A

PLAN 02-A			
District	Population	Diff <sup>3</sup>	Pct <sup>4</sup>
District 1	2,062	81	4.1%
District 2	1,907	(74)	-3.7%
District 3	2,017	36	1.8%
District 4	1,937	(44)	-2.2%
TOTAL		7,923	235
Ideal Population (Mean) <sup>1</sup>		1,981	
Percent Deviation from Mean <sup>2</sup>		3.0%	
<sup>1</sup> Formula for Ideal Population where deviation is zero		<sup>2</sup> Percent Absolute Deviation from Mean	
$\bar{x} = \frac{\sum x}{n}$		absolute deviation describes the average distance from the mean for all the District overall	
$\bar{x}$ = Mean (Ideal)Population $\sum x$ = Sum of Total Population $n$ = Number of Districts		<div><div>Percent Deviation from Mean</div><div>=</div><div>Absolute Mean Deviation Ideal District Population</div></div>	
<sup>3</sup> Percent Difference of an Individual District Total from Population of a District based on average population known as the ideal population.  Formula: [District - Ideal District] / Ideal District		<sup>4</sup> Absolute Difference is calculated to acquire absolute total of differences in population for each District. Required for the Percent Deviation from Mean formula	

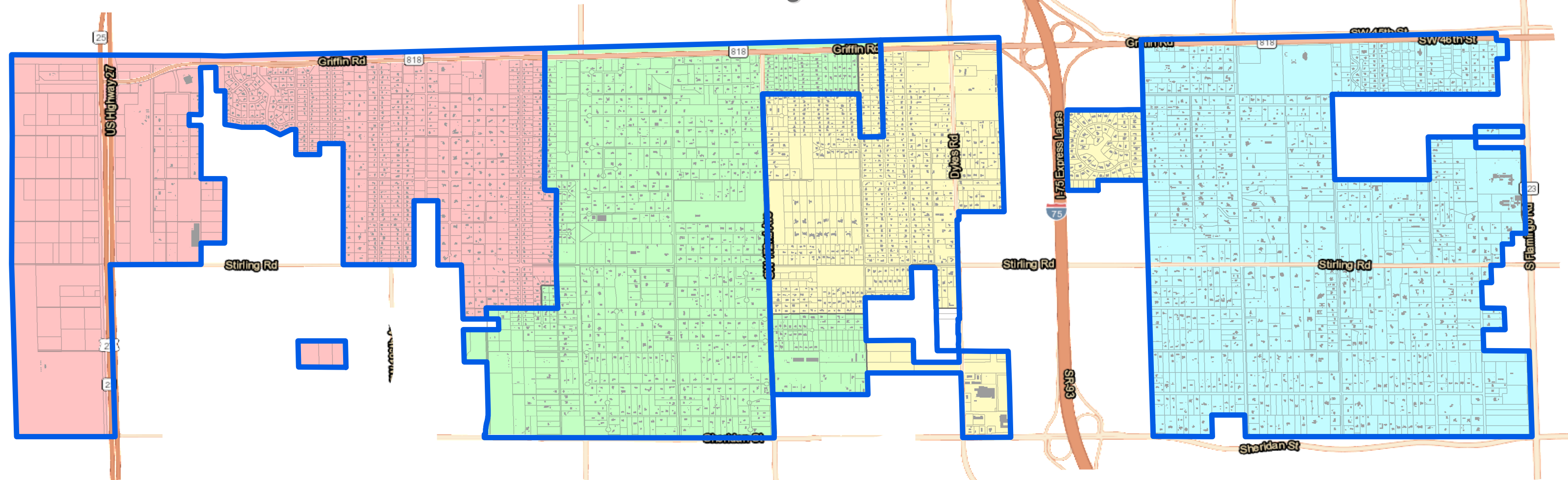
2020 Population:  
Plan 02-A  
&  
Existing Council Districts






# PLAN 02-A

## Town Council District Boundary Configuration







PLAN 02-A			
District	Population	Diff <sup>3</sup>	Pct <sup>4</sup>
District 1	2,062	81	4.1%
District 2	1,907	(74)	-3.7%
District 3	2,017	36	1.8%
District 4	1,937	(44)	-2.2%
TOTAL	7,923	235	
Ideal Population (Mean) <sup>1</sup>	1,981		
Percent Deviation from Mean <sup>2</sup>	3.0%		

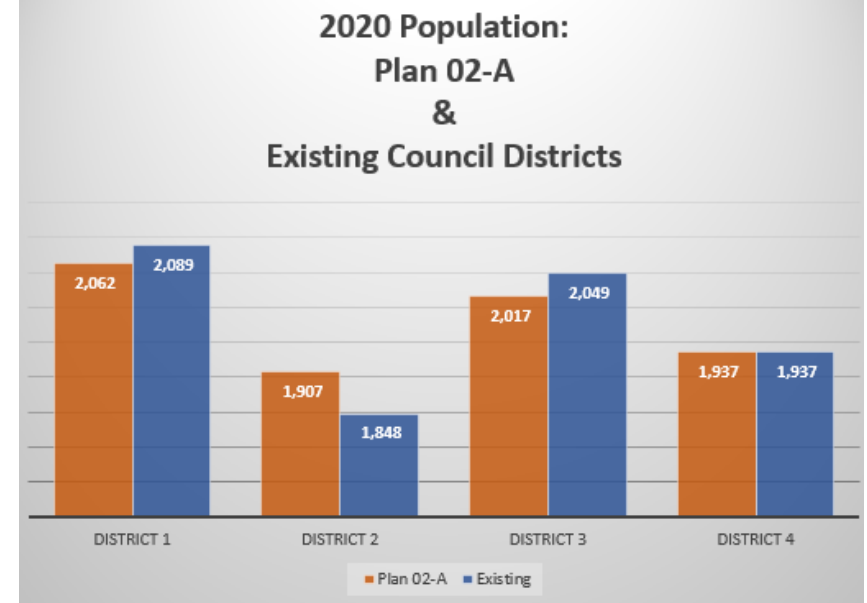
### Legend

 Existing Council Districts  
World Transportation

### Plan 02-A

#### District

-  D1
-  D2
-  D3
-  D4





# PLAN 03-A

## Boundary Configuration

### Assessment Summary

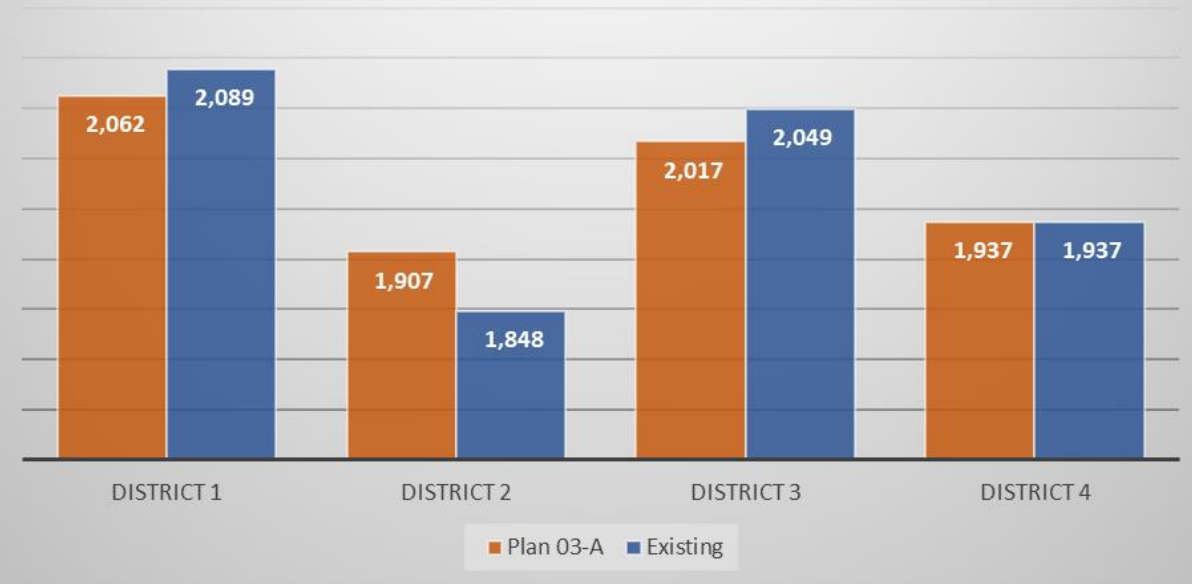
# Assessment Summary | Plan 03-A

- PLAN 03-A
  - Note Population breakdowns are identical to Plan 02-A. However, different geographic boundary changes.
  - Continue to minimize modifications while attempting to balance population equality per District
  - Small portion of the Southeastern section of **District 1** *reassigned* to **District 2**
  - Southeast portion of existing **District 3**, *reassigned* to **District 2**
  - Northeast portion of existing **District 2**, *reassigned* to **District 1**
  - **District 4** *stay intact* to the existing district boundary configuration
  - **District 1** improves population equality with a deviation of 4.1% (more than 81 people for the ideal district population of 1,981 per District). The existing boundaries of **District 1** population deviation is 5.5% (108 people over ideal population of 1,981).
  - **District 2** improves population equality with a deviation of -3.7% (74 persons less than ideal population). The existing boundaries of **District 2** population deviation is -6.7% (133 people less than ideal population of 1,981).
  - **District 3** improves population equality with a deviation of 1.8% (36 persons over the ideal population). The existing boundaries of **District 3** population has a deviation of 3.4% (68 persons over the ideal population)
  - **District 4** population equality remains the same since the district boundaries were not changed as the deviation falls within +/-5%, with a deviation of -2.2% (44 persons less than the ideal population).

# Plan 03-A

PLAN 03-A			
District	Population	Diff <sup>3</sup>	Pct <sup>4</sup>
District 1	2,062	81	4.1%
District 2	1,907	(74)	-3.7%
District 3	2,017	36	1.8%
District 4	1,937	(44)	-2.2%
TOTAL	7,923	235	
Ideal Population (Mean) <sup>1</sup>	1,981		
Percent Deviation from Mean <sup>2</sup>	3.0%		
<sup>1</sup> Formula for Ideal Population where deviation is zero	<sup>2</sup> Percent Absolute Deviation from Mean		
$\bar{x} = \frac{\sum x}{n}$	absolute deviation describes the average distance from the mean for all the District overall		
$\bar{x}$ = Mean (Ideal)Population $\sum x$ = Sum of Total Population $n$ = Number of Districts	<div><div>Percent Deviation from Mean</div><div>=</div><div>Absolute Mean Deviation Ideal District Population</div></div>		
<sup>3</sup> Percent Difference of an Individual District Total from Population of a District based on average population known as the ideal population.  Formula: [District - Ideal District] / Ideal District	<sup>4</sup> Absolute Difference is calculated to acquire absolute total of differences in population for each District. Required for the Percent Deviation from Mean formula		

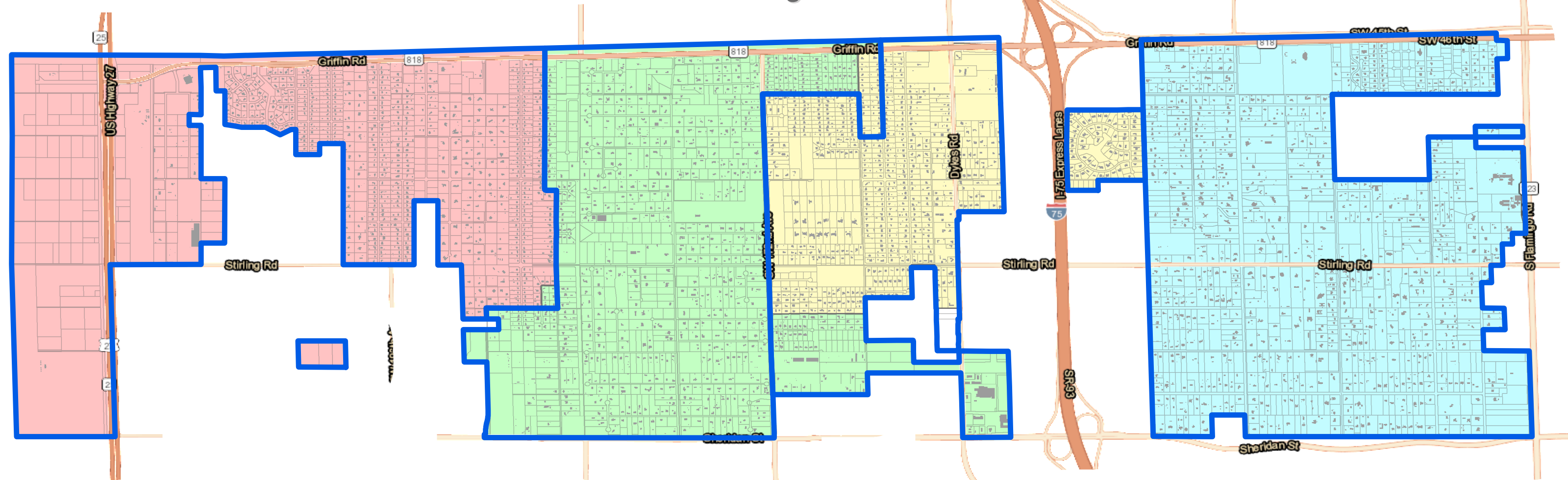
2020 Population:  
Plan 03-A  
&  
Existing Council Districts







# PLAN 03-A

## Town Council District Boundary Configuration







PLAN 03-A			
District	Population	Diff <sup>3</sup>	Pct <sup>4</sup>
District 1	2,062	81	4.1%
District 2	1,907	(74)	-3.7%
District 3	2,017	36	1.8%
District 4	1,937	(44)	-2.2%
TOTAL	7,923	235	
Ideal Population (Mean) <sup>1</sup>	1,981		
Percent Deviation from Mean <sup>2</sup>	3.0%		

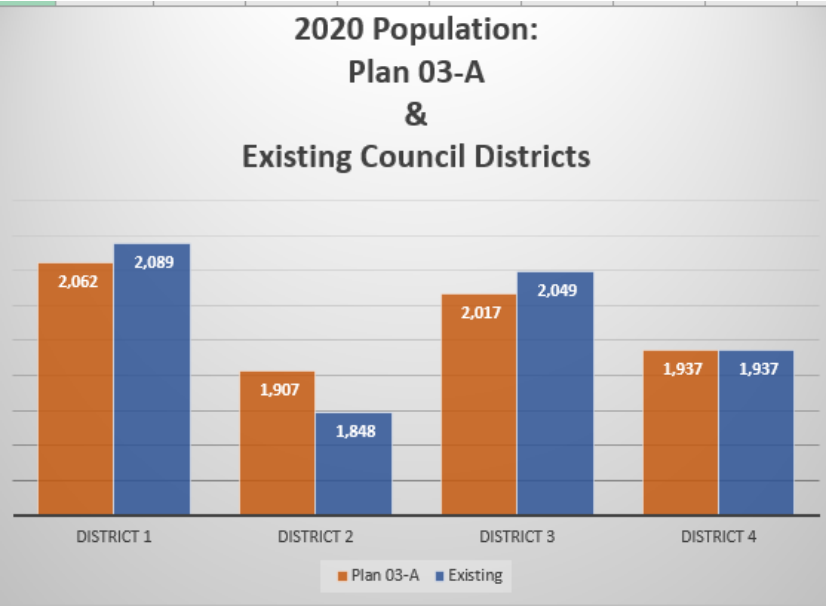
### Legend

-  Existing Council Districts
-  World Transportation

### Plan 03-A

#### District

-  D1
-  D2
-  D3
-  D4





# Southwest Ranches | Redistricting 2022

Proposed Plans Assessment  
Contact: Scott Burton-Rodriguez | [scott@gowithempire.com](mailto:scott@gowithempire.com)



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## Town of Southwest Ranches

13400 Griffin Road  
Southwest Ranches, FL 33330

(954) 434-0008 Town Hall  
(954) 434-1490 Fax

*Town Council*  
*Steve Breikreuz, Mayor*  
*Gary Jablonski, Vice Mayor*  
*Jim Allbritton, Council Member*  
*Bob Hartmann, Council Member*  
*David Kuczenski, Council Member*

*Andy Berns, Town Administrator*  
*Keith M. Poliakoff, Town Attorney*  
*Martin Sherwood, Town Financial Administrator*  
*Russell Muñiz, Assistant Town Administrator/Town Clerk*

### MEMORANDUM

TO: The Honorable Town Council

VIA: Andrew D. Berns, Town Administrator

FROM: Russell Muñiz, Assistant Town Administrator/Town Clerk

DATE: March 10, 2022

RE: ARPA Funds: Initial Priorities List

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As the Town Council is aware, Congress passed the American Recovery Plan Act (ARPA) on March 11, 2021 with the aim of helping the United States rebound from the devastating health and economic impacts caused by the Coronavirus pandemic. This \$1.9 Trillion spending bill addressed several public policy areas but specifically provided more than \$362 Billion to state and local governments to provide fiscal recovery. The State of Florida was awarded nearly \$9 Billion from the U.S. Treasury Department. Furthermore, ARPA identified funding to support non-entitlement units of local government (NEUs), which are local governments typically serving a population under 50,000. The Town, meeting the definition of a NEU, received pro-rata allocable funding from the State of Florida in the amount of \$3,985,292. Additionally, due to the fact our award is less than \$10 Million, the entire amount awarded can be utilized for governmental services and capital projects.

Clearly this level of funding provides the Town a unique opportunity to complete long planned projects while also providing the flexibility to consider projects that can position the Town to provide services previously considered unattainable. Town staff has compiled the following "wish list" for Town Council consideration. The estimated total costs, associated with the "wish list" (\$10,768,235) far exceed the total ARPA funding provided and therefore staff is seeking to determine Town Council funding priority.

Function/Project	Amount
<b>Public Safety:</b>	
Emergency Operations Center Land Purchase	\$ 750,000
Emergency Operations Center Design Plans	\$ 1,000,000
Police Radios <b>(FY 2022 Budgeted and Paid)</b>	\$ 115,000
License Plate Reader	\$ 30,000
<b>Engineering/Public Works:</b>	
Water to Town Hall	\$ 932,531

Sewer to Town Hall	\$ 1,237,531
Stormwater: Southwest Meadows Sanctuary Drainage and Water Quality Project	\$ 1,095,562
Stormwater: Frontier Trails Wetlands (can be completed in phases)	\$ 2,000,000
Dykes Road Piping	\$ 571,050
SW 54th Place Drainage from Dykes Road to Ivanhoe Canal	\$ 378,594
Green Meadows along SW 164 <sup>th</sup> Terrace Drainage Improvements	\$ 793,186
SW 205 <sup>th</sup> Avenue and SW 49 <sup>th</sup> Court Drainage Improvements	\$ 99,310
SW 185 <sup>th</sup> Way and SW 69 <sup>th</sup> Street Drainage Improvements	\$ 386,471
<b>PROS:</b>	
Southwest Meadows Sanctuary Roadway, Parking and Restroom Facilities	\$ 1,300,000
<b>General Administration:</b>	
Internet Fiber to Town Hall (with public Wi-Fi) (Includes All Construction Costs and service for 60 months)	\$ 51,000
Online Permitting / Services ( <b>Kiosk – Town Share</b> )	\$ 3,000
Town Hall Safety Improvements	\$ 25,000
<b>TOTAL</b>	<b>\$ 10,768,235</b>

**TOTAL FUNDS AVAILABLE** **\$ 3,985,292**

Town Staff is available to describe each project in further detail should there be any questions about the projects listed.



**Town of Southwest Ranches**  
**13400 Griffin Road**  
**Southwest Ranches, FL 33330-2628**

**(954) 434-0008 Town Hall**  
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**Town Council**  
**Steve Breitkreuz, Mayor**  
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**Andrew D. Berns, MPA, Town Administrator**  
**Keith M. Poliakoff, JD, Town Attorney**  
**Russell Muniz, MPA, Assistant Town Administrator/Town Clerk**  
**Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator**

### **COUNCIL MEMORANDUM**

**TO:** Honorable Mayor Breitkreuz and Town Council  
**VIA:** Andrew Berns, Town Administrator  
**FROM:** Jeff Katims  
**DATE:** 3/24/2022  
**SUBJECT:** ORDINANCE VACATING ROADS WITHIN AKAI ESTATES  
DEVELOPMENT

---

#### **Recommendation**

Approval with conditions to be satisfied prior to second reading.

#### **Unanimous Vote of the Town Council Required?**

Yes

#### **Strategic Priorities**

A. Sound Governance

#### **Background**

Akai Estates, LLC ("Petitioner") requests vacation and abandonment of road-related easements and rights-of-way within the Akai Estates development in order to permanently establish access to the community exclusively from Griffin Road. The substantive aspect of the request involves abandoning the future planned access to 184<sup>th</sup> Avenue. The technical aspect of the request involves replacing the various instruments that created Akai Drive with a single new easement instrument (without changing the configuration) in order to comply with a technical requirement of the Broward County Land Development Code.

#### **Fiscal Impact/Analysis**

N/A

**Staff Contact:**

Jeff Katims

**ATTACHMENTS:**

Description	Upload Date	Type
Ordinance-TA Approved	3/14/2022	Ordinance
Staff report	2/16/2022	Executive Summary
Mail Notice Radius Map	2/16/2022	Backup Material
Mail Notice Mailing List	2/16/2022	Backup Material

**ORDINANCE NO. 2022-\_\_\_\_**

**AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, VACATING, CLOSING AND ABANDONING PLATTED AND UNPLATTED PORTIONS OF AKAI DRIVE, SW 49<sup>TH</sup> STREET AND ASSOCIATED TURN LANE AND TURNAROUND EASEMENTS WITHIN THE TARA PLAT, RECORDED IN PLAT BOOK 162, PAGE 20 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA; ACCEPTING THE GRANT OF AN INGRESS/EGRESS, DRAINAGE AND UTILITY EASEMENT IN PLACE OF THE ABANDONED PLATTED RIGHT-OF-WAY AND UNPLATTED INGRESS/EGRESS EASEMENT FOR AKAI DRIVE; ACCEPTING THE GRANT OF A RECREATIONAL TRAIL EASEMENT; AUTHORIZING THE PREPARATION AND EXECUTION OF EFFECTUATING DOCUMENTS; PROVIDING INSTRUCTIONS TO THE TOWN CLERK; PROVIDING FOR RECORDATION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE. (APPLICATION NO. VC-31-22)**

**WHEREAS**, Akai Estates, LLC ("Owner") seeks to vacate easements and rights-of-way for vehicular use areas within the Tara Plat; and

**WHEREAS**, the vacations are requested to satisfy Broward County Land Development Code requirements and Town requirements for obtaining permanent access from Griffin Road and abandoning platted access to SW 184<sup>th</sup> Avenue; and

**WHEREAS**, the vacation of Akai Drive is strictly for the purpose of replacing a series of temporary easements, permanent easements and right-of-way with a single, permanent easement for ingress, egress, drainage and utilities ("Private Road Easement"); and

**WHEREAS**, Owner's granting of a new recreational trail easement will ensure continued east-to-west trail access through Akai Estates and north-to-south trail access along the 184<sup>th</sup> Avenue corridor once SW 49<sup>th</sup> Street east of Akai Drive is abandoned, as required pursuant to the Town's adopted Greenways Map; and

**WHEREAS**, in consideration of the permanent Griffin Road access and new trail easements, the Town Council finds that SW 49<sup>th</sup> Street east of Akai Drive, the right turn lane easement into the development from SW 184<sup>th</sup> Avenue and the turnaround

easement within Lots 1 and 2 are no longer needed for any public purpose, and that the vacation request will not otherwise conflict with the health, safety, and welfare of Town residents.

**NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA:**

**Section 1. Adoption of recitals.** The foregoing recitals are true and correct and are incorporated herein by reference.

**Section 2. Right-of-way vacation.** The Town Council hereby authorizes the vacation and abandonment of the platted Akai Drive and SW 49<sup>th</sup> Street rights-of-way described in Exhibits "A," which are attached hereto and made a part hereof.

**Section 3. Right turn lane easement vacation.** The Town Council hereby authorizes the vacation and abandonment of the platted right turn lane easement described in Exhibit "B," which is attached hereto and made a part hereof.

**Section 4. Ingress/egress easements vacation.** The Town Council hereby authorizes the vacation and abandonment of the ingress/egress easements described in Exhibit "C," which is attached hereto and made a part hereof.

**Section 5. Turnaround easement vacation.** The Town Council hereby authorizes the vacation and abandonment of the turnaround easement described in Exhibit "D," which is attached hereto and made a part hereof.

**Section 6. Grant of new road easement.** The Town Council of the Town of Southwest Ranches, Florida hereby accepts Owner's grant of the new easements for ingress and egress over Akai Drive as described in Exhibit "E," the description of which is attached hereto and made a part hereof. The Town Attorney is hereby instructed to record the easement in the Public Records of Broward County, Florida.

**Section 7. Grant of recreational trail easement.** The Town Council of the Town of Southwest Ranches, Florida hereby accepts Owner's grant of the recreational trail easement as described in Exhibit "F," a description of which is attached hereto and made a part hereof. The Town Attorney is hereby instructed to record the recreational trail easement in the Public Records of Broward County, Florida.

**Section 8. Maintenance.** The Owner, and its successors and assigns, shall be responsible for maintaining the easements accepted in Sections 6 and 7 of this

Ordinance in perpetuity. The Town of Southwest Ranches shall have no responsibility for maintaining the property within said easements.

**Section 9. Effectuation.** The Town Attorney, Town Administrator and Mayor are hereby authorized to prepare and execute any and all documents necessary to effectuate the intent of this Ordinance.

**Section 10. Recordation.** The Town Clerk is hereby directed to record a copy of this Ordinance in the Public Records of Broward County, Florida.

**Section 11. Conflict.** All ordinances or parts of Ordinances, Resolutions, or parts of Resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

**Section 12. Severability.** If any word, phrase, clause, sentence, or section of this Ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this Ordinance.

**Section 13. Effective date.** This Ordinance shall become effective upon recordation of a Non Vehicular Access Line amendment authorizing Akai Drive to directly access Griffin Road pursuant to the proposed Private Road Easement.

**PASSED ON FIRST READING** this \_\_ day of \_\_\_\_, 2022 on a motion made by Council Member \_\_\_\_\_ and seconded by Council Member \_\_\_\_\_.

**PASSED ON SECOND READING** this this \_\_ day of \_\_\_\_, 2022 on a motion made by Council Member \_\_\_\_\_ and seconded by Council Member \_\_\_\_\_.

Breitkreuz \_\_\_\_\_  
Jablonski \_\_\_\_\_  
Allbritton \_\_\_\_\_  
Hartmann \_\_\_\_\_  
Kuczenski \_\_\_\_\_

Ayes \_\_\_\_\_  
Nays \_\_\_\_\_  
Absent \_\_\_\_\_  
Abstaining \_\_\_\_\_

**[Signatures are on Following Page]**

---

Steve Breitkreuz, Mayor

Attest:

---

Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

---

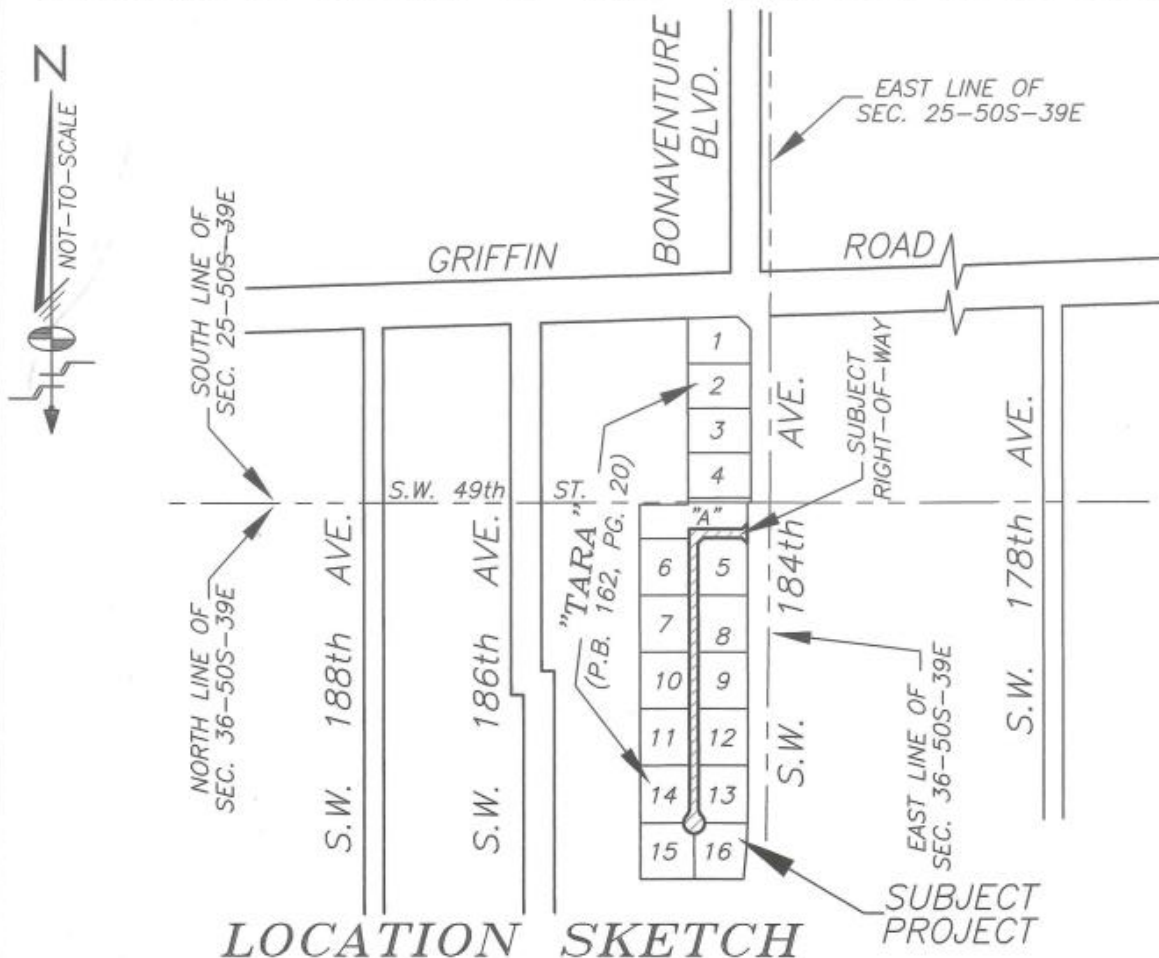
Keith Poliakoff, Town Attorney  
1001.931.01

**EXHIBIT "A"**

SKETCH AND LEGAL DESCRIPTION OF VACATED RIGHT-OF-WAY

(ATTACHED)

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION  
THOSE CERTAIN UNNAMED RIGHTS-OF-WAY TO BE VACATED  
A PORTION OF THE PLAT OF "TARA" - P.B. 162, PG. 20-B.C.R.**



**LOCATION SKETCH**

**LEGEND:**

P.O.C.	DENOTES POINT OF COMMENCEMENT	U.E.	DENOTES UTILITY EASEMENT
P.O.B.	DENOTES POINT OF BEGINNING	D.E.	DENOTES DRAINAGE EASEMENT
P.B.	DENOTES PLAT BOOK	MAINT.	DENOTES MAINTENANCE
O.R.B.	DENOTES OFFICIAL RECORDS BOOK	EASMT.	DENOTES EASEMENT
PG.	DENOTES PAGE	DRAIN.	DENOTES DRAINAGE
PGS.	DENOTES PAGES	NVAL	DENOTES NON-VEHICULAR ACCESS LINE
B.C.R.	DENOTES BROWARD COUNTY RECORDS	///	DENOTES NON-VEHICULAR ACCESS LINE
¢	DENOTES CENTER LINE		
R/W	DENOTES RIGHT-OF-WAY		

SHEET 1 OF 5 SHEETS



**Schwebke-Shiskin & Associates, Inc.**

LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025

PHONE No.(954)435-7010

FAX No. (954)438-3288

ORDER NO. 212123

DATE: OCT. 9, 2020

THIS IS NOT A "BOUNDARY SURVEY"

CERTIFICATE OF AUTHORIZATION No. LB-87

PREPARED UNDER MY SUPERVISION

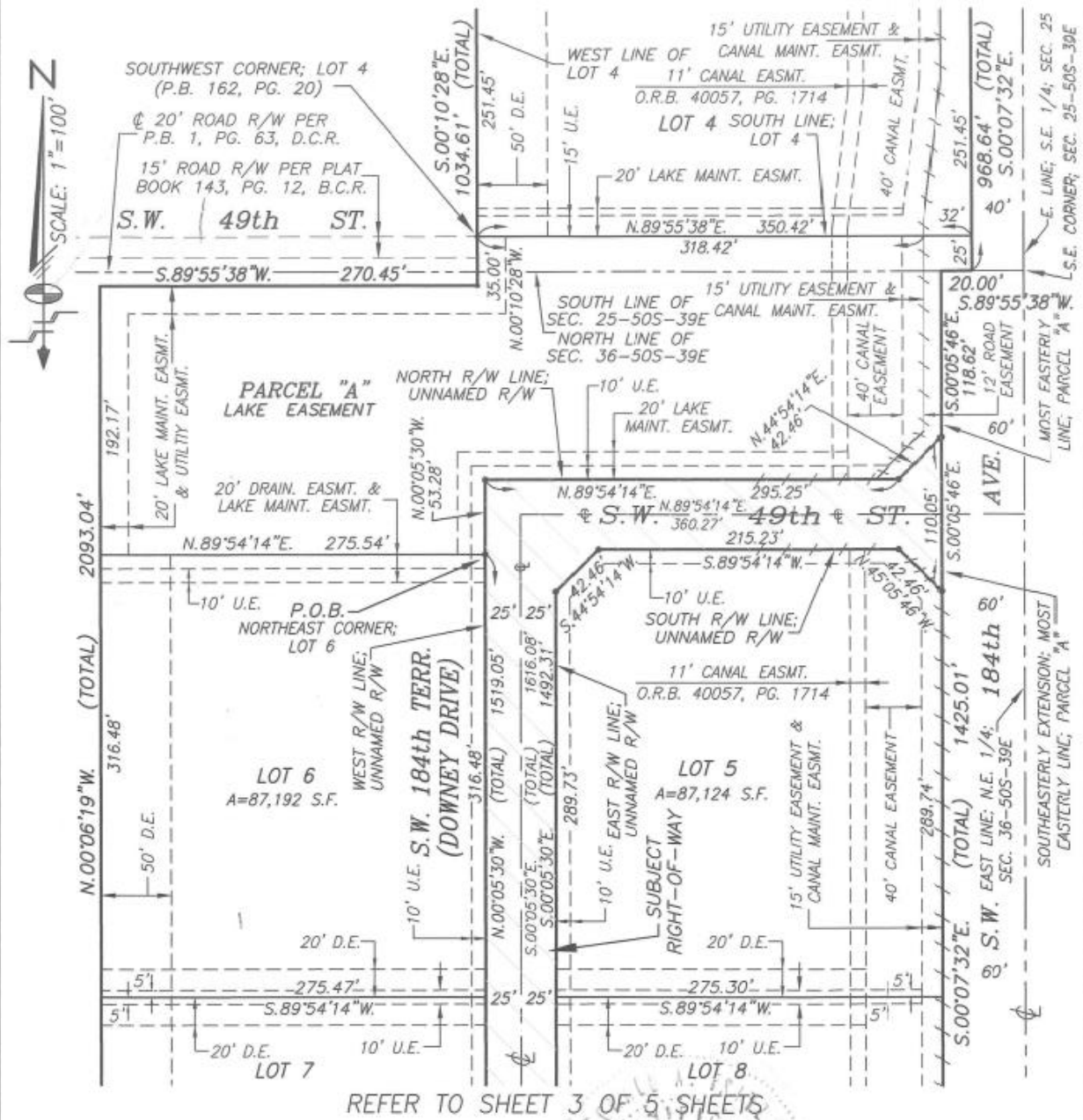
RONALD A. FRITZ, ASSISTANT VICE PRESIDENT

FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767

**REVISIONS**

K:\365040\Downey Ranches\LEGALS\DWG\DOWNEY DRIVE-49 STREET VACATION.dwg

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
**THOSE CERTAIN UNNAMED RIGHTS-OF-WAY TO BE VACATED**  
**A PORTION OF THE PLAT OF "TARA" - P.B. 162, PG. 20-B.C.R.**



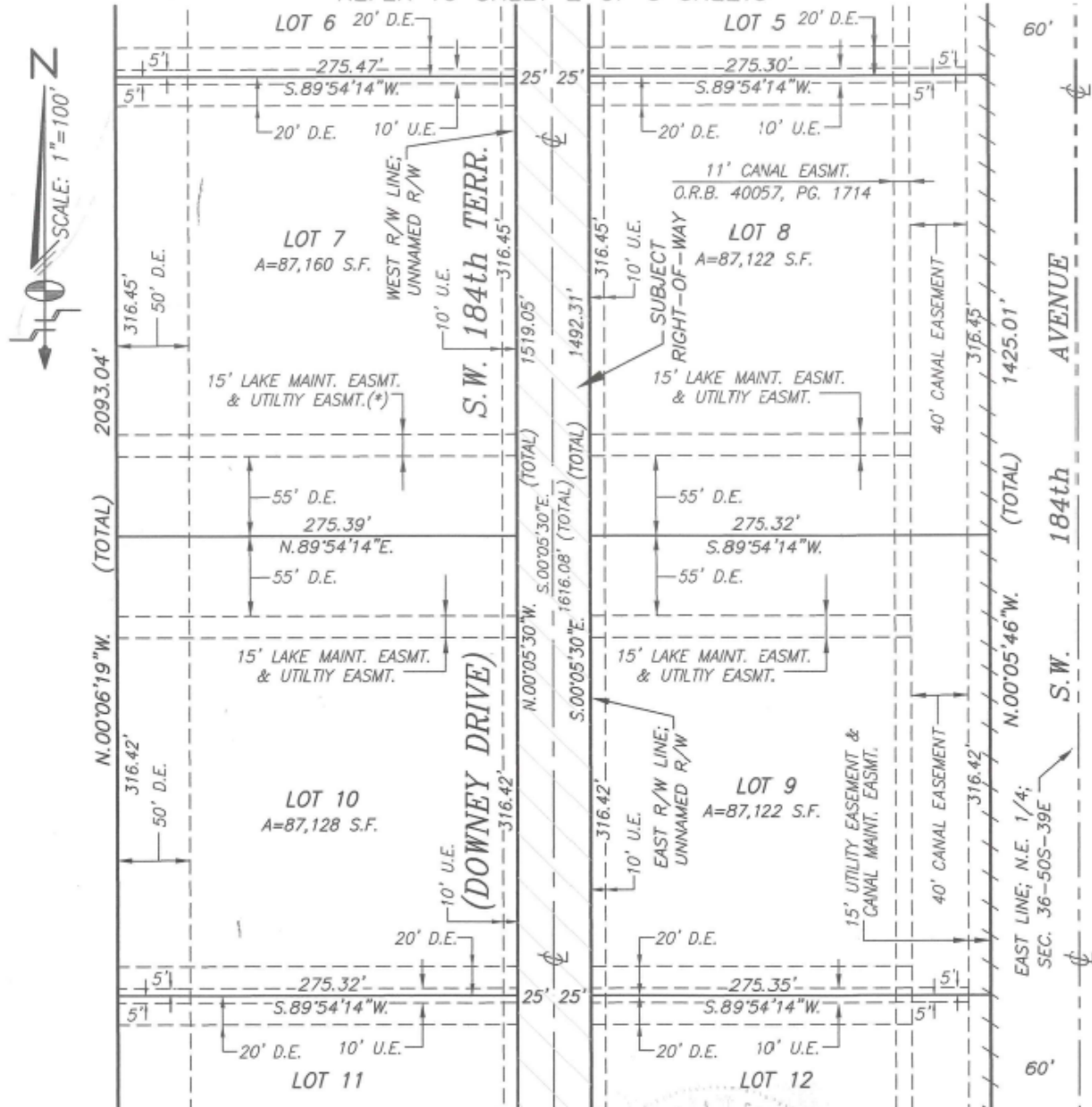
SHEET 2 OF 5 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE NO. (954) 435-7010 FAX NO. (954) 438-3288		<b>REVISIONS</b> <table border="1"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table>						
ORDER NO. 212123 DATE: OCT. 9, 2020 THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87									
PREPARED UNDER MY SUPERVISION 									
RONALD A. FRITZ, ASSISTANT VICE PRESIDENT FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767									

K:\365040\Downey Ranches\LEGAL\DWG\DOWNEY DRIVE-49 STREET VACATION.dwg

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
**THOSE CERTAIN UNNAMED RIGHTS-OF-WAY TO BE VACATED**  
**A PORTION OF THE PLAT OF "TARA" - P.B. 162, PG. 20-B.C.R.**

REFER TO SHEET 2 OF 5 SHEETS



REFER TO SHEET 4 OF 5 SHEETS

SHEET 3 OF 5 SHEETS



**Schwebke-Shiskin & Associates, Inc.**

LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025

PHONE No. (954) 435-7010

FAX No. (954) 438-3288

ORDER NO. 212123

DATE: OCT. 9, 2020

THIS IS NOT A "BOUNDARY SURVEY"  
 CERTIFICATE OF AUTHORIZATION No. LB-87

PREPARED UNDER MY SUPERVISION

RONALD A. FRITZ, ASSISTANT VICE PRESIDENT  
 FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767

REVISIONS

REFER TO SHEET 3 OF 5 SHEETS



FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767


# LEGAL DESCRIPTION TO ACCOMPANY SKETCH THOSE CERTAIN UNNAMED RIGHTS-OF-WAY TO BE VACATED A PORTION OF THE PLAT OF "TARA" – P.B. 162, PG. 20–B.C.R.

## LEGAL DESCRIPTION:

ALL OF THOSE CERTAIN UNNAMED RIGHTS-OF-WAY, COMMONLY KNOWN AS SOUTHWEST 184th TERRACE (DOWNEY DRIVE) AND SOUTHWEST 49th STREET, ACCORDING TO THE PLAT OF "TARA", AS RECORDED IN PLAT BOOK 162 AT PAGE 20, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHEAST CORNER OF LOT 6, AS SHOWN ON THE SAID PLAT OF "TARA"; THENCE NORTH 00 DEGREES 05 MINUTES 30 SECONDS WEST, ALONG THE WEST RIGHT-OF-WAY LINE OF SAID UNNAMED RIGHT-OF-WAY (SOUTHWEST 184th TERRACE), FOR 53.28 FEET; THENCE NORTH 89 DEGREES 54 MINUTES 14 SECONDS EAST FOR 295.25 FEET; THENCE NORTH 44 DEGREES 54 MINUTES 14 SECONDS EAST FOR 42.46 FEET; SAID LAST DESCRIBED TWO COURSES BEING ALONG THE NORTH RIGHT-OF-WAY LINE OF SAID UNNAMED RIGHT-OF-WAY (SOUTHWEST 49th AVENUE), AS SHOWN ON THE SAID PLAT OF "TARA"; THENCE SOUTH 00 DEGREES 05 MINUTES 46 SECONDS EAST, ALONG THE SOUTHERLY EXTENSION OF THE MOST EASTERLY LINE OF TRACT "A", AS SHOWN ON THE SAID PLAT OF "TARA", FOR 110.05 FEET; THENCE NORTH 45 DEGREES 05 MINUTES 46 SECONDS WEST FOR 42.46 FEET; THENCE SOUTH 89 DEGREES 54 MINUTES 14 SECONDS WEST FOR 215.23 FEET; THENCE SOUTH 44 DEGREES 54 MINUTES 14 SECONDS WEST FOR 42.46 FEET; SAID LAST DESCRIBED THREE COURSES BEING ALONG THE SOUTH RIGHT-OF-WAY LINE OF SAID UNNAMED RIGHT-OF-WAY (SOUTHWEST 49th AVENUE); THENCE SOUTH 00 DEGREES 05 MINUTES 30 SECONDS EAST, ALONG THE EAST RIGHT-OF-WAY LINE OF SAID UNNAMED RIGHT-OF-WAY (SOUTHWEST 184th TERRACE), FOR 1492.31 FEET TO A POINT OF CURVATURE; THENCE SOUTHEASTERLY, ALONG THE ARC OF SAID CIRCULAR CURVE TO THE LEFT, CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 53 DEGREES 58 MINUTES 05 SECONDS FOR AN ARC DISTANCE OF 23.55 FEET TO A POINT OF REVERSE CURVATURE; THENCE SOUTHEASTERLY, SOUTHERLY, SOUTHWESTERLY, WESTERLY, NORTHWESTERLY, NORTHERLY AND NORTHEASTERLY, ALONG THE ARC OF SAID CIRCULAR CURVE TO THE RIGHT, CONCAVE NORTHERLY, HAVING A RADIUS OF 60.00 FEET AND A CENTRAL ANGLE OF 287 DEGREES 56 MINUTES 10 SECONDS FOR AN ARC DISTANCE OF 301.53 FEET TO A POINT OF REVERSE CURVATURE; THENCE NORTHEASTERLY, NORTHERLY AND NORTHWESTERLY, ALONG THE ARC OF A CIRCULAR CURVE TO THE LEFT, CONCAVE NORTHWEST, HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 53 DEGREES 58 MINUTES 05 SECONDS FOR AN ARC DISTANCE OF 23.55 FEET TO A POINT OF TANGENCY; SAID LAST DESCRIBED THREE COURSES BEING ALONG THE SOUTH RIGHT-OF-WAY LINE OF SAID UNNAMED RIGHT-OF-WAY (SOUTHWEST 184th TERRACE); THENCE NORTH 00 DEGREES 05 MINUTES 30 SECONDS WEST, ALONG THE WEST LINE OF SAID UNNAMED RIGHT-OF-WAY (SOUTHWEST 184th TERRACE), FOR 1519.05 FEET TO THE POINT OF BEGINNING; ALL LYING AND BEING IN THE NORTHEAST 1/4 OF SECTION 36, TOWNSHIP 50 SOUTH, RANGE 39 EAST, TOWN OF SOUTHWEST RANCHES, BROWARD COUNTY, FLORIDA.

## SURVEYOR'S NOTES:

- 1) BEARINGS AS SHOWN HEREON REFER TO AN ASSUMED BEARING OF SOUTH 88 DEGREES 07 MINUTES 42 SECONDS WEST ALONG THE CENTER LINE OF GRIFFIN ROAD AS SHOWN ON THE HEREIN REFERENCED PLAT OF "TARA".
- 2) THE LEGAL DESCRIPTION AS SHOWN HEREON WAS PREPARED BY THIS FIRM.
- 3) ORDERED BY: AKAI ESTATES LLC
- 4) AUTHENTIC COPIES OF THIS SKETCH AND LEGAL DESCRIPTION MUST BEAR THE ORIGINAL SIGNATURE AND SEAL OF THE ATTESTING FLORIDA LICENSED SURVEYOR AND MAPPER.
- 5) THE AREA CONTAINED WITHIN THE LIMITS OF THE HEREIN DESCRIBED RIGHT-OF-WAY IS 105,626 SQUARE FEET, MORE OR LESS (2.425 ACRES, MORE OR LESS).

RONALD A. FRITZ  
CERTIFICATE

SHEET 5 OF 5 SHEETS



**Schwebke-Shiskin & Associates, Inc.**

LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025

PHONE No. (954) 435-7010

FAX No. (954) 438-3288

ORDER NO. 212123

DATE: OCT. 9, 2020

THIS IS NOT A "BOUNDARY SURVEY"  
CERTIFICATE OF AUTHORIZATION No. LB-87

PREPARED UNDER MY SUPERVISION:

*Ronald A. Fritz*  
RONALD A. FRITZ, ASSISTANT VICE PRESIDENT  
FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767

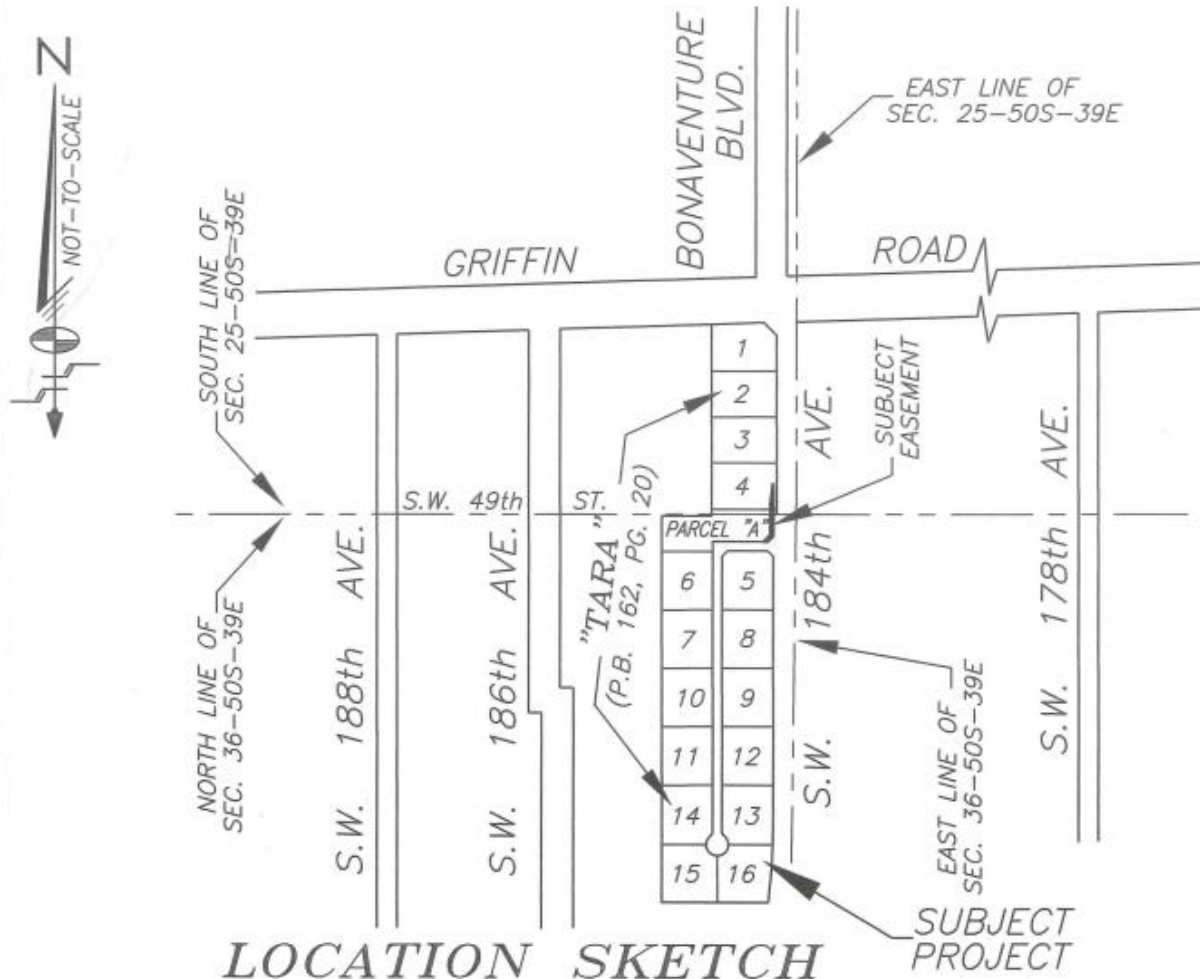
REVISIONS

**EXHIBIT "B"**

SKETCH AND LEGAL DESCRIPTION OF VACATED TURN LANE EASEMENT

(ATTACHED)

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
**A PORTION OF PARCEL "A" & LOT 4-"TARA"-P.B. 162, PG. 20-B.C.R.**  
**A PORTION OF A ROAD EASEMENT TO BE VACATED**



**LOCATION SKETCH**

**LEGEND:**

P.O.C. DENOTES POINT OF COMMENCEMENT  
P.O.B. DENOTES POINT OF BEGINNING  
P.B. DENOTES PLAT BOOK  
O.R.B. DENOTES OFFICIAL RECORDS BOOK  
PG. DENOTES PAGE  
PGS. DENOTES PAGES  
B.C.R. DENOTES BROWARD COUNTY RECORDS  
R/W DENOTES RIGHT-OF-WAY

U.E. DENOTES UTILITY EASEMENT  
D.E. DENOTES DRAINAGE EASEMENT  
MAINT. DENOTES MAINTENANCE  
EASMT. DENOTES EASEMENT  
DRAIN. DENOTES DRAINAGE  
NVAL DENOTES NON-VEHICULAR ACCESS LINE  
// DENOTES NON-VEHICULAR ACCESS LINE  
¢ DENOTES CENTER LINE

SHEET 1 OF 3 SHEETS



**SCHWEBKE-SHISKIN & ASSOCIATES, INC.**  
LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025  
PHONE No.(954)435-7010 FAX No. (954)438-3288  
ORDER NO. 211259  
DATE: JUNE 16, 2020  
THIS IS NOT A "BOUNDARY SURVEY"  
CERTIFICATE OF AUTHORIZATION No. LB-87

**REVISIONS**


PREPARED UNDER MY SUPERVISION:  
  
RONALD A. FRITZ, ASSISTANT VICE PRESIDENT  
FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767

	<b>SCHWEBKE-SHISKIN &amp; ASSOCIATES, INC.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE No.(954)435-7010      FAX No.:(954)438-3288		REVISIONS
	ORDER NO. <u>211259</u> DATE: <u>JUNE 16, 2020</u> THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87		
	PREPARED UNDER MY SUPERVISION  RONALD A. FRITZ, ASSISTANT VICE PRESIDENT FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767		

**LEGAL DESCRIPTION TO ACCOMPANY SKETCH**  
**A PORTION OF PARCEL "A" & LOT 4—"TARA"—P.B. 162, PG. 20—B.C.R.**  
**A PORTION OF A ROAD EASEMENT TO BE VACATED**

**LEGAL DESCRIPTION:**

A PORTION OF PARCEL "A" AND LOT 4, ACCORDING TO THE PLAT OF "TARA", AS RECORDED IN PLAT BOOK 162 AT PAGE 20, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SAID LOT 4, AS SHOWN ON THE SAID PLAT OF "TARA"; THENCE NORTH 89 DEGREES 55 MINUTES 38 SECONDS EAST, ALONG THE SOUTH LINE OF SAID LOT 4, FOR 318.42 FEET TO THE POINT OF BEGINNING OF THE FOLLOWING DESCRIBED PORTION OF A ROAD EASEMENT TO BE VACATED; THENCE NORTH 00 DEGREES 05 MINUTES 46 SECONDS WEST, PARALLEL WITH THE EAST LINE OF THE NORTHEAST 1/4 OF SECTION 36, TOWNSHIP 50 SOUTH, RANGE 39 EAST, FOR 11.35 FEET; THENCE NORTH 07 DEGREES 02 MINUTES 40 SECONDS EAST FOR 100.78 FEET; SAID LAST DESCRIBED TWO COURSES BEING ALONG THE WEST LIMITS OF THAT CERTAIN ROAD EASEMENT, AS SHOWN ON THE SAID PLAT OF "TARA", LYING WITHIN THE LIMITS OF SAID LOT 4; SAID LAST DESCRIBED TWO COURSES ALSO BEING COINCIDENCE WITH THE NON-VEHICULAR ACCESS LINE, AS SHOWN ON THE SAID PLAT OF "TARA"; THENCE SOUTH 00 DEGREES 07 MINUTES 32 SECONDS EAST, ALONG A LINE THAT IS PARALLEL WITH AND 60.00 FEET WEST OF, AS MEASURED AT RIGHT ANGLES TO, THE EAST LINE OF THE SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 50 SOUTH, RANGE 39 EAST, FOR 136.35 FEET TO A POINT ON THE SOUTH LINE OF THE SAID SOUTHEAST 1/4 OF SAID SECTION 25 AND THE NORTH LINE OF SAID SECTION 36; TOWNSHIP 52 SOUTH, RANGE 39 EAST; THENCE SOUTH 00 DEGREES 05 MINUTES 46 SECONDS EAST, ALONG A LINE THAT IS PARALLEL WITH AND 60.00 FEET WEST OF, AS MEASURED AT RIGHT ANGLES TO, THE SAID EAST LINE OF THE SAID NORTHEAST 1/4 OF SAID SECTION 36, FOR 118.62 FEET; THENCE SOUTH 44 DEGREES 54 MINUTES 14 SECONDS WEST FOR 42.46 FEET; THENCE SOUTH 89 DEGREES 54 MINUTES 14 SECONDS WEST FOR 16.97 FEET; SAID LAST DESCRIBED TWO COURSES BEING COINCIDENT WITH THE EAST LINES OF SAID PARCEL "A"; THENCE NORTH 44 DEGREES 54 MINUTES 14 SECONDS EAST FOR 49.49 FEET; THENCE NORTH 00 DEGREES 05 MINUTES 46 SECONDS WEST FOR 138.65 FEET TO THE POINT OF BEGINNING; SAID LAST DESCRIBED TWO COURSES BEING ALONG THE WEST LIMITS OF THE 12 FOOT WIDE ROAD EASEMENT, AS SHOWN ON THE SAID PLAT OF "TARA", LYING WITHIN THE LIMITS OF SAID PARCEL "A"; SAID LAST DESCRIBED TWO COURSES ALSO BEING COINCIDENCE WITH THE NON-VEHICULAR ACCESS LINE, AS SHOWN ON THE SAID PLAT OF "TARA"; ALL LYING AND BEING IN THE SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 50, RANGE 39 EAST AND THE NORTHEAST 1/4 OF SECTION 36, TOWNSHIP 50 SOUTH, RANGE 40 EAST, TOWN OF SOUTHWEST RANCHES, BROWARD COUNTY, FLORIDA.

**SURVEYOR'S NOTES:**

- 1) BEARINGS SHOWN HEREON REFER TO AN ASSUMED BEARING OF SOUTH 88 DEGREES 07 MINUTES 42 SECONDS WEST ALONG THE CENTER LINE OF GRIFFIN ROAD AS SHOWN ON THE HEREIN REFERENCED PLAT OF "TARA".
- 2) ORDERED BY: AKAI ESTATES LLC
- 3) THE AREA CONTAINED WITHIN THE LIMITS OF THE ABOVE DESCRIBED EASEMENT IS 2,295 SQUARE FEET, MORE OR LESS (0.069 ACRES, MORE OR LESS).
- 4) A PORTION OF BROWARD COUNTY, FLORIDA, PROPERTY APPRAISER FOLIO NUMBERS 5039-36-15-0040 AND 5039-36-15-0170.
- 5) AUTHENTIC COPIES OF THIS SKETCH AND LEGAL DESCRIPTION MUST BEAR THE ORIGINAL SIGNATURE AND SEAL OF THE ATTESTING FLORIDA LICENSED SURVEYOR AND MAPPER.

SHEET 3 OF 3 SHEETS

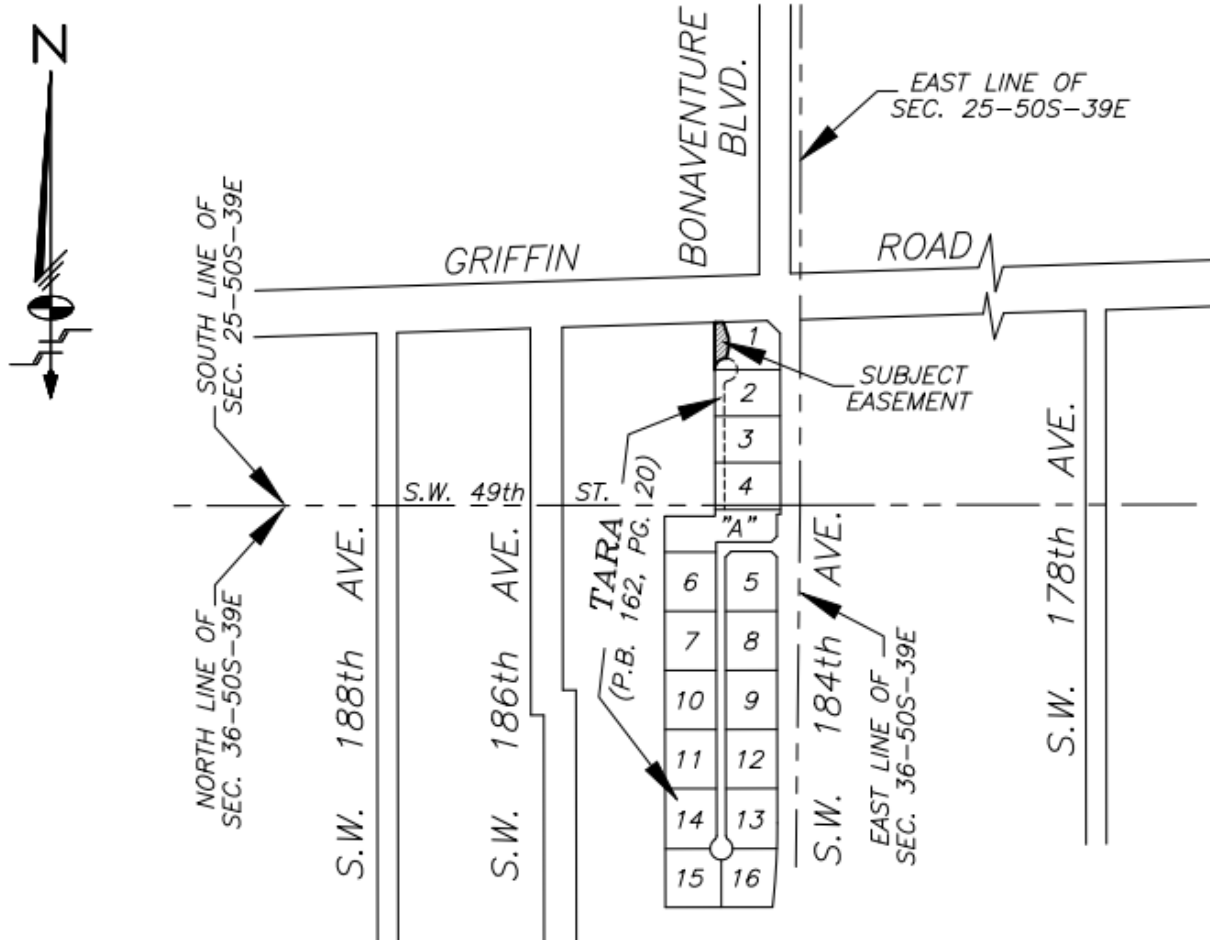
	<b>SCHWEBKE-SHISKIN &amp; ASSOCIATES, INC.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE No. (954) 435-7010 FAX No. (954) 438-3288		REVISIONS <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
	ORDER NO. 211259 DATE: JUNE 16, 2020 THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87		PREPARED UNDER MY SUPERVISION  RONALD A. FRITZ, ASSISTANT VICE PRESIDENT FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767

**EXHIBIT "C"**

SKETCH AND LEGAL DESCRIPTION OF VACATED AKAI DRIVE EASEMENTS

(ATTACHED)

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
**A PORTION OF LOT 1—"TARA"—P.B. 162, PG. 20-B.C.R.**  
**TEMPORARY INGRESS-EGRESS EASEMENT TO BE VACATED**



**LOCATION SKETCH**

NOT-TO-SCALE

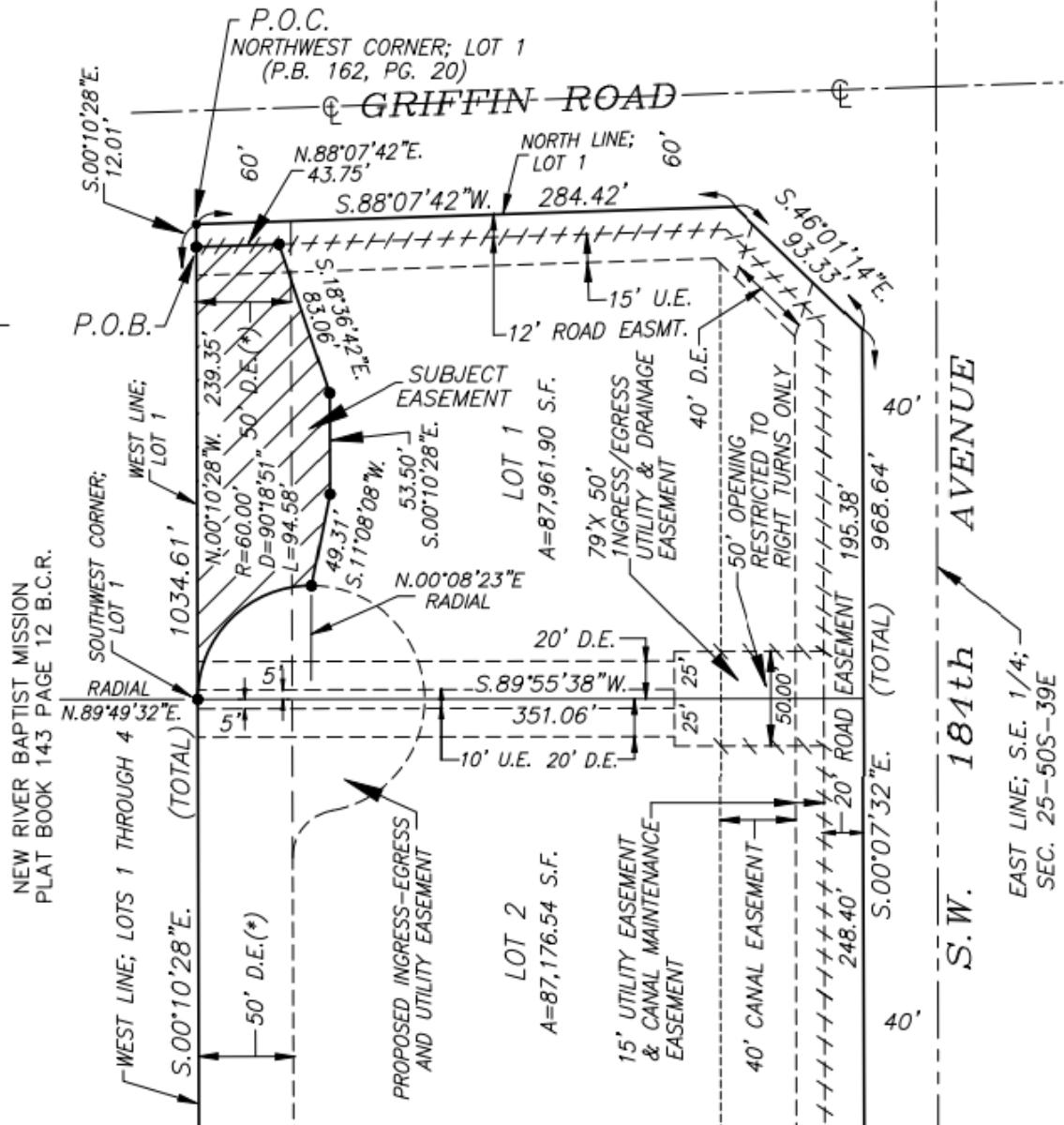
**LEGEND:**

P.O.C.	DENOTES POINT OF COMMENCEMENT	U.E.	DENOTES UTILITY EASEMENT
P.O.B.	DENOTES POINT OF BEGINNING	D.E.	DENOTES DRAINAGE EASEMENT
P.O.T.	DENOTES POINT OF TERMINATION	MAINT.	DENOTES MAINTENANCE
P.B.	DENOTES PLAT BOOK	EASMT.	DENOTES EASEMENT
O.R.B.	DENOTES OFFICIAL RECORDS BOOK	DRAIN.	DENOTES DRAINAGE
PG.	DENOTES PAGE	B.C.R.	DENOTES BROWARD COUNTY RECORDS
PGS.	DENOTES PAGES	D.C.R.	DENOTES MIAMI-DADE COUNTY RECORDS
(*)	DENOTES TO BE VACATED	CL	DENOTES CENTER LINE
SEC.	DENOTES SECTION		

THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY MARK STEVEN JOHNSON, P.S.M. 4775

SHEET 1 OF 3 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE No. (954) 435-7010 FAX No. (954) 438-3288 ORDER NO. <u>203076</u> DATE: <u>JULY 28, 2014</u> THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87	<b>REVISIONS</b> DEDICATE TO VACATE 01/20/22 #214615 Mark Steven Johnson, P.S.M. 4775 Principal
	PREPARED UNDER MY SUPERVISION: <u>Mark Steven Johnson</u> MARK STEVEN JOHNSON, PRINCIPAL FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775	



SHEET 2 OF 3 SHEETS



## Schwebke-Shiskin &amp; Associates, Inc.

LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025

PHONE No.(954)435-7010

FAX No. (954)438-3288

ORDER NO. 203076

PREPARED UNDER MY SUPERVISION:

DATE: JULY 28, 2014

Mark Steven Johnson

THIS IS NOT A "BOUNDARY SURVEY"  
CERTIFICATE OF AUTHORIZATION No. LB-87

MARK STEVEN JOHNSON, PRINCIPAL  
FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775

## REVISIONS

DEDICATE TO VACATE

01/20/22 #214615

# LEGAL DESCRIPTION TO ACCOMPANY SKETCH A PORTION OF LOT 1—"TARA"—P.B. 162, PG. 20—B.C.R. TEMPORARY INGRESS—EGRESS EASEMENT TO BE VACATED

## LEGAL DESCRIPTION:

A PORTION OF LOT 1, ACCORDING TO THE PLAT OF "TARA", AS RECORDED IN PLAT BOOK 162 AT PAGE 20, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:


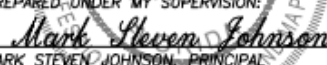
COMMENCE AT THE NORTHWEST CORNER OF SAID LOT 1; THENCE SOUTH 00 DEGREES 10 MINUTES 28 SECONDS EAST, ALONG THE WEST LINE OF SAID LOT 1, FOR 12.01 FEET TO THE POINT OF BEGINNING OF THE FOLLOWING DESCRIBED INGRESS—EGRESS UTILITY AND DRAINAGE EASEMENT; THENCE NORTH 88 DEGREES 07 MINUTES 42 SECONDS EAST, ALONG A LINE THAT IS PARALLEL WITH AND 12.00 FEET SOUTH OF, AS MEASURED AT RIGHT ANGLES TO, THE NORTH LINE OF SAID LOT 1, FOR 43.75 FEET; SAID LAST DESCRIBED COURSE ALSO BEING ALONG THE SOUTH LIMITS OF THE 12 FOOT WIDE ROAD EASEMENT, AS SHOWN ON THE SAID PLAT OF "TARA", LYING WITHIN THE LIMITS OF SAID LOT 1; THENCE SOUTH 18 DEGREES 36 MINUTES 42 SECONDS EAST FOR 83.06 FEET; THENCE SOUTH 00 DEGREES 10 MINUTES 28 SECONDS EAST, ALONG A LINE THAT IS PARALLEL WITH AND 70.00 FEET EAST OF, AS MEASURED AT RIGHT ANGLES TO, THE WEST LINE OF SAID LOT 1, FOR 53.50 FEET; THENCE SOUTH 11 DEGREES 08 MINUTES 08 SECONDS WEST, FOR 49.31 FEET TO A POINT ON THE NEXT DESCRIBED CIRCULAR CURVE; SAID POINT BEARS NORTH 00 DEGREES 08 MINUTES 23 SECONDS EAST FROM THE RADIUS POINT OF THE FOLLOWING DESCRIBED CIRCULAR CURVE; THENCE NORTHWESTERLY, WESTERLY, SOUTHWESTERLY, SOUTHERLY AND SOUTHEASTERLY, ALONG SAID CIRCULAR CURVE TO THE LEFT, HAVING A RADIUS OF 60.00 FEET AND A CENTRAL ANGLE OF 90 DEGREES 18 MINUTES 51 SECONDS FOR AN ARC DISTANCE OF 94.58 FEET TO A POINT ON SAID CIRCULAR CURVE; SAID POINT BEING THE SOUTHWEST CORNER OF SAID LOT 1; THENCE NORTH 00 DEGREES 10 MINUTES 28 SECONDS WEST, ALONG THE WEST LINE OF SAID LOT 1, FOR 239.35 FEET TO THE POINT OF BEGINNING; ALL LYING AND BEING IN THE SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 50 SOUTH, RANGE 39 EAST, TOWN OF SOUTHWEST RANCHES, BROWARD COUNTY, FLORIDA.

## SURVEYOR'S NOTES:

- 1) BEARINGS SHOWN HEREON REFER TO AN ASSUMED BEARING OF SOUTH 88 DEGREES 07 MINUTES 42 SECONDS WEST ALONG THE CENTER LINE OF GRIFFIN ROAD AS SHOWN ON THE HEREIN REFERENCED PLAT OF "TARA".
- 2) ORDERED BY: AKAI ESTATES LLC
- 3) THE LEGAL DESCRIPTION AS SHOWN HEREIN WAS PREPARED BY THIS FIRM.
- 4) THE HEREIN DESCRIBED PARCEL LIES WITHIN A PORTION OF BROWARD COUNTY, FLORIDA, PROPERTY APPRAISER FOLIO NUMBER 5039-36-15-0010.
- 5) ALL RECORDED DOCUMENTS AS SHOWN HEREIN ARE REFERENCED TO THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, UNLESS OTHERWISE NOTED.
- 6) THIS SKETCH AND LEGAL DESCRIPTION CONSISTS OF THREE (3) SHEETS AND SHALL NOT BE CONSIDERED VALID UNLESS EACH SHEET IS ATTACHED TO THE OTHER.
- 7) AUTHENTIC COPIES OF THIS SKETCH AND LEGAL DESCRIPTION MUST BEAR THE ORIGINAL SIGNATURE AND SEAL OF THE ATTESTING FLORIDA LICENSED SURVEYOR AND MAPPER.

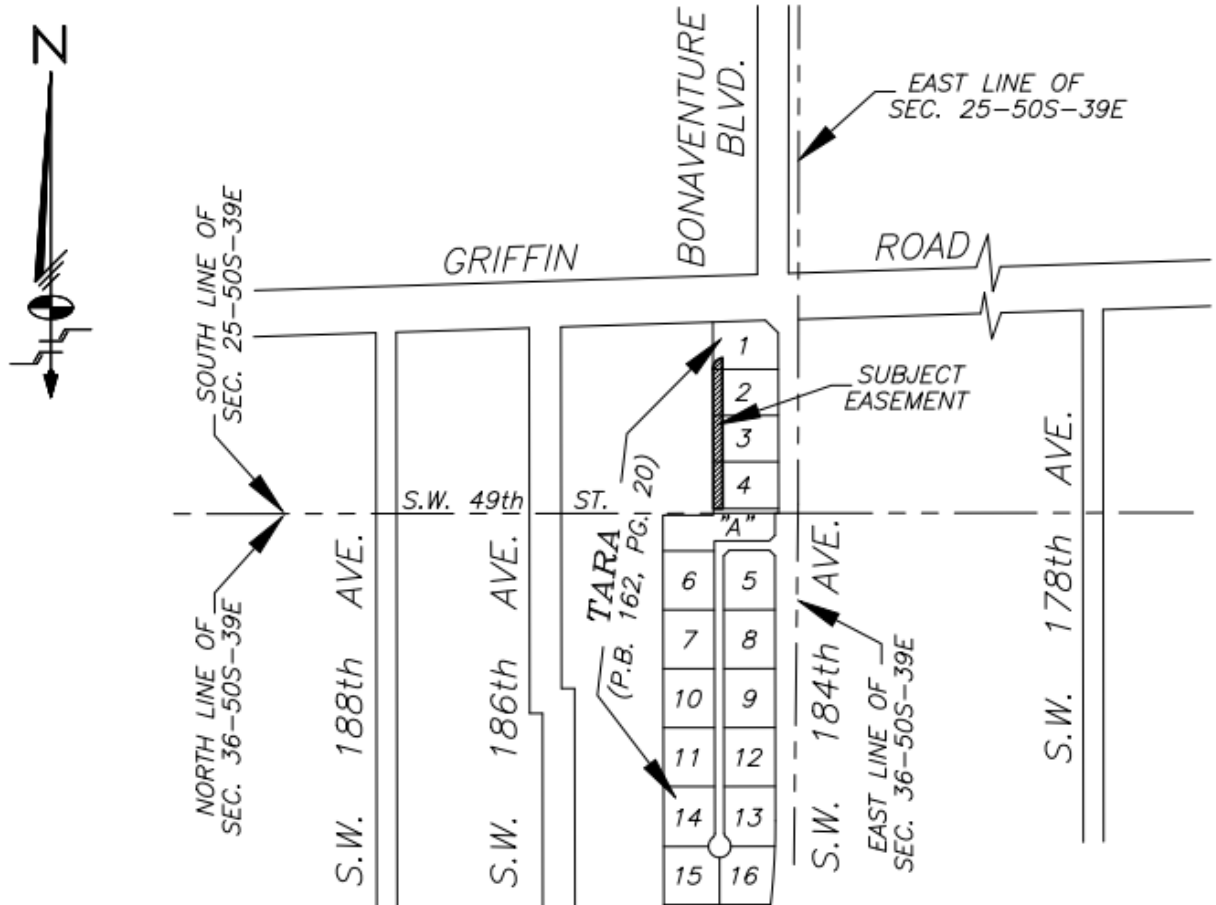
THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY MARK STEVEN JOHNSON, P.S.M., 4775

SHEET 3 OF 3 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS—ENGINEERS—LAND PLANNERS — 3240 CORPORATE WAY—MIRAMAR, FL 33025 PHONE No. (954) 435-7010 FAX No. (954) 438-3288 ORDER NO. 203076 DATE: JULY 28, 2014 THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87		REVISIONS DEDICATE TO VACATE 01/20/22 #214615
	PREPARED UNDER MY SUPERVISION:  MARK STEVEN JOHNSON, PRINCIPAL FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775		

K:\365040\DOWNY RANCHES\LEGALS\ACCESS EASEMENT FOR HOA\DWG\HOA—INGRESS EGRESS EASEMENT DEDICATION LOT 1 - VACATION.DWG

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
**A PORTION OF LOTS 1 THRU 4—"TARA"—P.B. 162, PG. 20-B.C.R.**  
**INGRESS-EGRESS EASEMENT TO BE VACATED**



**LOCATION SKETCH**  
 NOT-TO-SCALE

**LEGEND:**

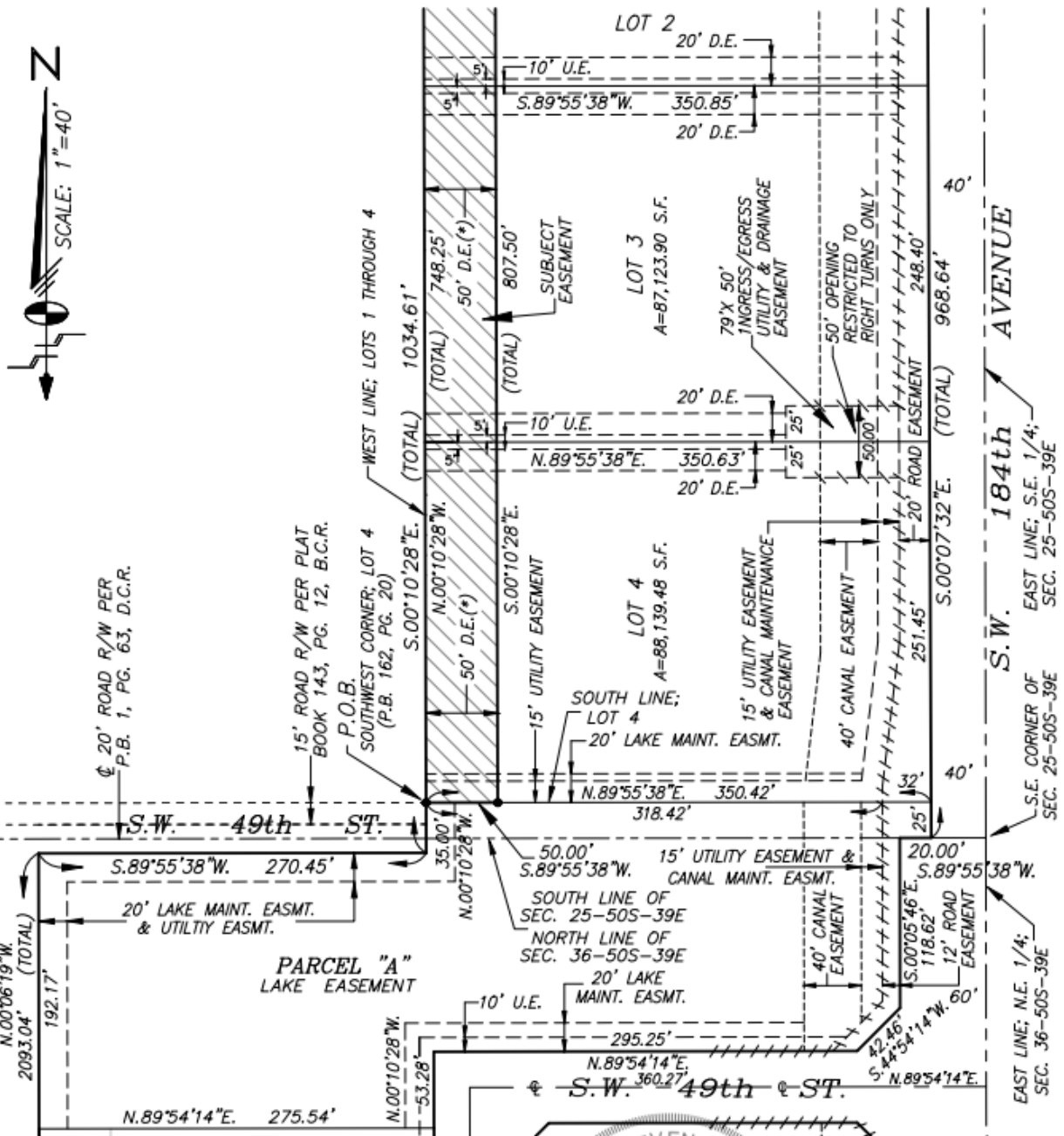
P.O.C. DENOTES POINT OF COMMENCEMENT	U.E. DENOTES UTILITY EASEMENT
P.O.B. DENOTES POINT OF BEGINNING	D.E. DENOTES DRAINAGE EASEMENT
P.O.T. DENOTES POINT OF TERMINATION	MAINT. DENOTES MAINTENANCE
P.B. DENOTES PLAT BOOK	EASMT. DENOTES EASEMENT
O.R.B. DENOTES OFFICIAL RECORDS BOOK	DRAIN. DENOTES DRAINAGE
PG. DENOTES PAGE	B.C.R. DENOTES BROWARD COUNTY RECORDS
PGS. DENOTES PAGES	D.C.R. DENOTES MIAMI-DADE COUNTY RECORDS
(*) DENOTES VACATED	CL DENOTES CENTER LINE
SEC. DENOTES SECTION	

THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY MARK STEVEN JOHNSON, P.S.M., 4775

SHEET 1 OF 4 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE No. (954)435-7010 FAX No. (954)438-3288		<b>REVISIONS</b> DEDICATE TO VACATE 01/20/22 #214615
	ORDER NO. <u>206315</u> DATE: <u>NOV. 2, 2016</u> THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87	PREPARED UNDER MY SUPERVISION:  MARK STEVEN JOHNSON, PRINCIPAL FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775	

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
**A PORTION OF LOTS 1 THRU 4—"TARA"—P.B. 162, PG. 20-B.C.R.**  
**INGRESS-EGRESS EASEMENT TO BE VACATED**



THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY MARK STEVEN JOHNSON, P.S.M., 4775

SHEET 2 OF 4 SHEETS

**Schwebke-Shiskin & Associates, Inc.**  
 LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025  
 PHONE No. (954)435-7010 FAX No. (954)438-3288  
 ORDER NO. 206315  
 DATE: NOV. 2, 2016  
 THIS IS NOT A "BOUNDARY SURVEY"  
 CERTIFICATE OF AUTHORIZATION No. LB-87

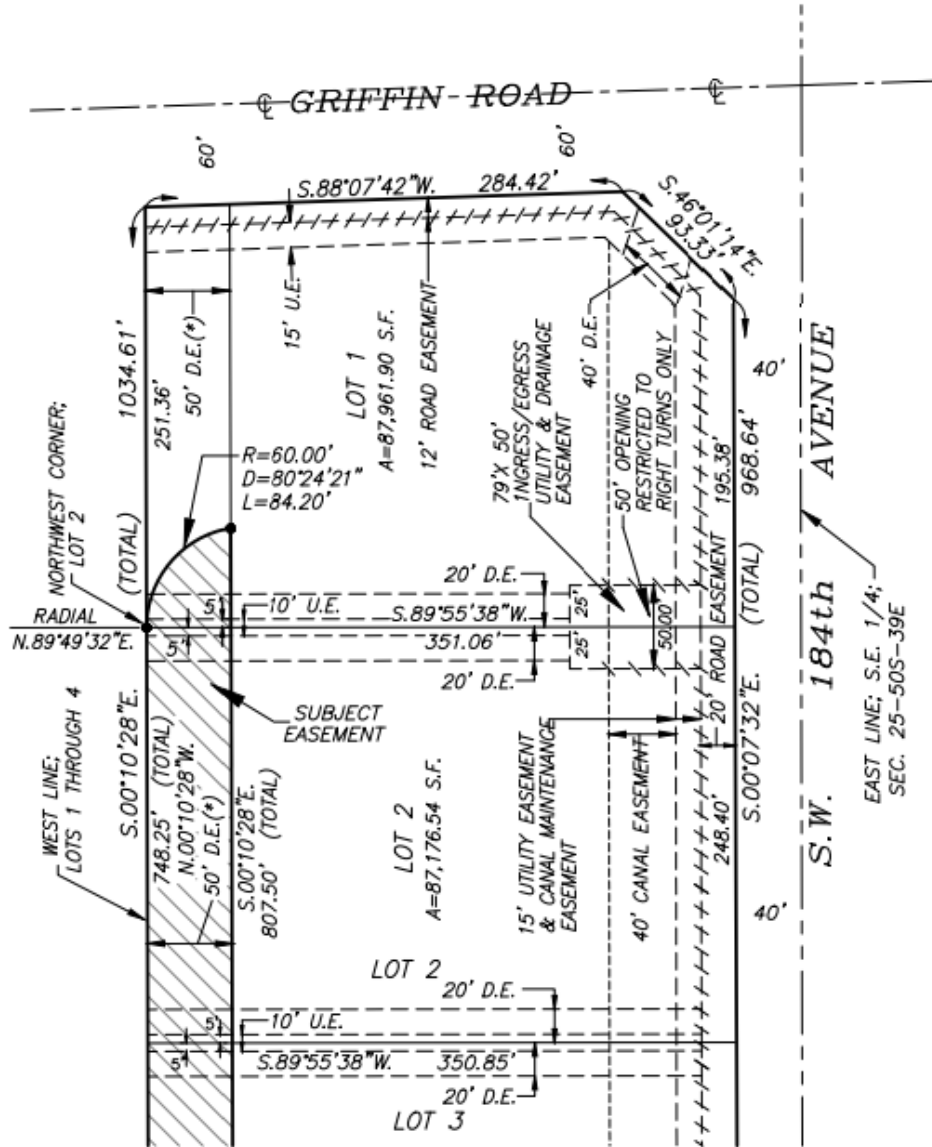
PREPARED UNDER MY SUPERVISION:  
*Mark Steven Johnson*  
 MARK STEVEN JOHNSON, P.S.M., 4775  
 FLORIDA PROFESSIONAL LAND SURVEYOR No. 2783

REVISIONS
DEDICATE TO VACATE
01/20/22 #214615

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
**A PORTION OF LOTS 1 THRU 4—"TARA"—P.B. 162, PG. 20—B.C.R.**  
**INGRESS-EGRESS EASEMENT TO BE VACATED**



NEW RIVER BAPTIST MISSION  
 PLAT BOOK 143 PAGE 12 B.C.R.



THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY MARK STEVEN JOHNSON, P.S.M., 4275

SHEET 3 OF 4 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b>		<b>REVISIONS</b>
	LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025		<b>DEDICATE TO VACATE</b>
	PHONE No.(954)435-7010	FAX No. (954)438-3288	<b>01/20/22 #214615</b>
	ORDER NO. <u>206315</u>	PREPARED UNDER MY SUPERVISION:	
	DATE: <u>NOV. 2, 2016</u>	<u>Mark Steven Johnson</u>	
	THIS IS NOT A "BOUNDARY SURVEY"	MARK STEVEN JOHNSON, P.S.M., 4275	
	CERTIFICATE OF AUTHORIZATION No. LB-87	FLORIDA PROFESSIONAL LAND SURVEYOR No. 4275	

# LEGAL DESCRIPTION TO ACCOMPANY SKETCH A PORTION OF LOTS 1 THRU 4—"TARA"—P.B. 162, PG. 20—B.C.R. INGRESS—EGRESS EASEMENT TO BE VACATED

## LEGAL DESCRIPTION:

A PORTION OF LOTS 1 THROUGH 4, INCLUSIVE, ACCORDING TO THE PLAT OF "TARA", AS RECORDED IN PLAT BOOK 162 AT PAGE 20, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:


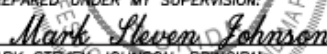
BEGIN AT THE SOUTHWEST CORNER OF SAID LOT 4; THENCE NORTH 00 DEGREES 10 MINUTES 28 SECONDS WEST, ALONG THE WEST LINE OF SAID LOTS 4 THROUGH 2, RESPECTIVELY AND INCLUSIVE, FOR 748.25 FEET TO THE NORTHWEST CORNER OF SAID LOT 2; SAID POINT BEING THE POINT OF CURVATURE OF THE NEXT DESCRIBED CIRCULAR CURVE AND BEARS SOUTH 89 DEGREES 49 MINUTES 32 SECONDS WEST FROM THE RADIUS POINT OF THE FOLLOWING DESCRIBED CIRCULAR CURVE; THENCE NORTHWESTERLY, NORTHERLY, AND NORTHEASTERLY, ALONG SAID CIRCULAR CURVE TO THE RIGHT, HAVING A RADIUS OF 60.00 FEET AND A CENTRAL ANGLE OF 80 DEGREES 24 MINUTES 21 SECONDS FOR AN ARC DISTANCE OF 84.20 FEET TO A POINT ON SAID CIRCULAR CURVE; THENCE SOUTH 00 DEGREES 10 MINUTES 28 SECONDS EAST, ALONG A LINE THAT IS PARALLEL WITH AND 50.00 FEET EAST OF, AS MEASURED AT RIGHT ANGLES TO, THE WEST LINE OF SAID LOTS 2 THROUGH 4, INCLUSIVE, FOR 807.50 FEET; THENCE SOUTH 89 DEGREES 55 MINUTES 38 SECONDS WEST, ALONG THE SOUTH LINE OF SAID LOT 4, FOR 50.00 FEET TO THE POINT OF BEGINNING; ALL LYING AND BEING IN THE SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 50 SOUTH, RANGE 39 EAST, TOWN OF SOUTHWEST RANCHES, BROWARD COUNTY, FLORIDA.

## SURVEYOR'S NOTES:

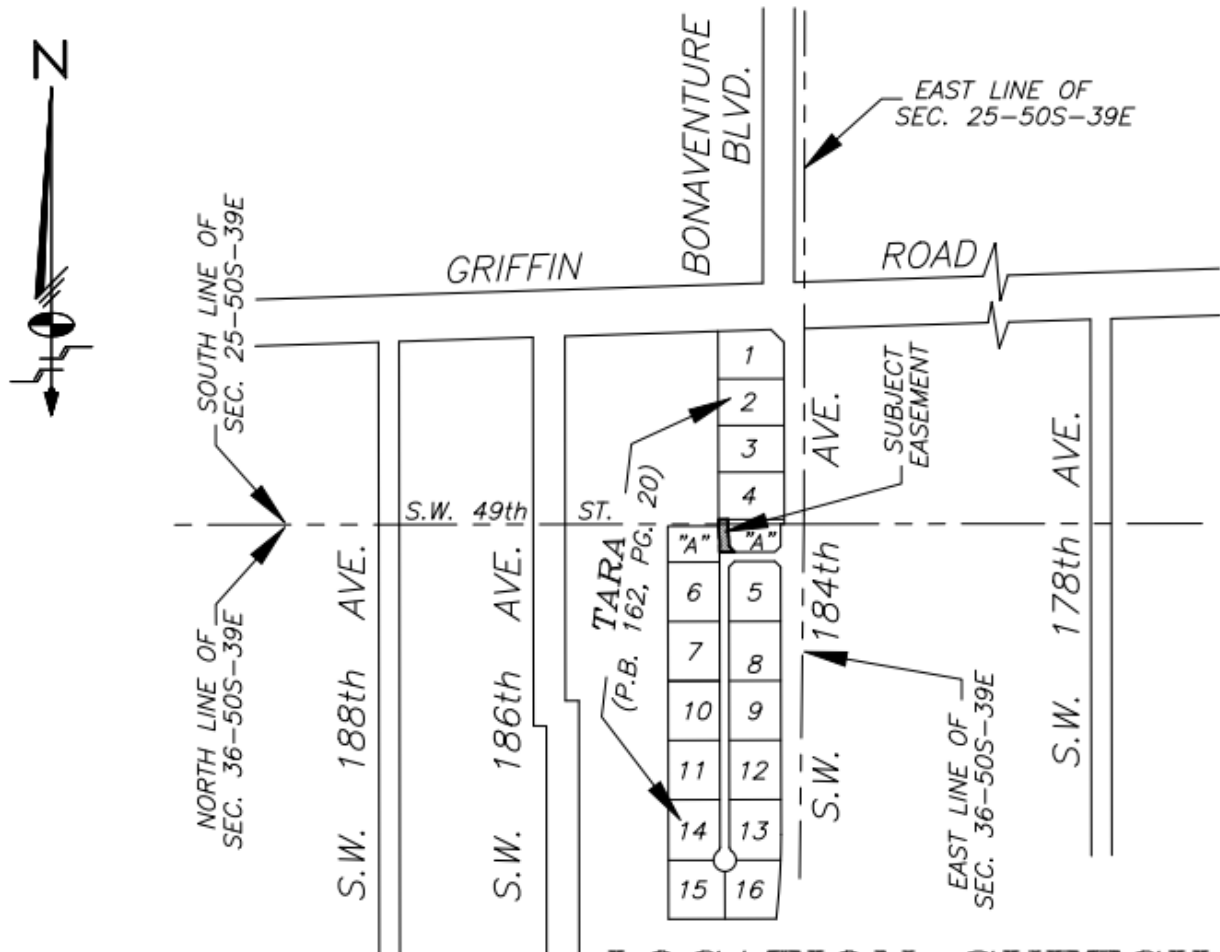
- 1) BEARINGS SHOWN HEREON REFER TO AN ASSUMED BEARING OF SOUTH 88 DEGREES 07 MINUTES 42 SECONDS WEST ALONG THE CENTER LINE OF GRIFFIN ROAD AS SHOWN ON THE HEREIN REFERENCED PLAT OF "TARA".
- 2) ORDERED BY: AKAI ESTATES LLC
- 3) THE LEGAL DESCRIPTION AS SHOWN HEREIN WAS PREPARED BY THIS FIRM.
- 4) THE HEREIN DESCRIBED PARCEL LIES WITHIN A PORTION OF BROWARD COUNTY, FLORIDA, PROPERTY APPRAISER FOLIO NUMBERS 5039-36-15-0010, 5039-36-15-0020, 5039-36-15-0030 AND 5039-36-15-0040.
- 5) ALL RECORDED DOCUMENTS AS SHOWN HEREIN ARE REFERENCED TO THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, UNLESS OTHERWISE NOTED.
- 6) THIS SKETCH AND LEGAL DESCRIPTION CONSISTS OF FOUR (4) SHEETS AND SHALL NOT BE CONSIDERED VALID UNLESS EACH SHEET IS ATTACHED TO THE OTHER.
- 7) AUTHENTIC COPIES OF THIS SKETCH AND LEGAL DESCRIPTION MUST BEAR THE ORIGINAL SIGNATURE AND SEAL OF THE ATTESTING FLORIDA LICENSED SURVEYOR AND MAPPER.

THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY MARK STEVEN JOHNSON, P.S.M., 4775

SHEET 4 OF 4 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS—ENGINEERS—LAND PLANNERS — 3240 CORPORATE WAY—MIRAMAR, FL 33025 PHONE No. (954) 435-7010 FAX No. (954) 438-3288 ORDER NO. 206315 DATE: NOV. 2, 2016 THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87		REVISIONS DEDICATE TO VACATE 01/20/22 #214615
	PREPARED UNDER MY SUPERVISION:  MARK STEVEN JOHNSON, PRINCIPAL FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775		

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
**A PORTION OF TRACT "A"—"TARA"—P.B. 162, PG. 20—B.C.R.**  
**INGRESS—EGRESS EASEMENT TO BE VACATED**



**LOCATION SKETCH**  
 NOT-TO-SCALE

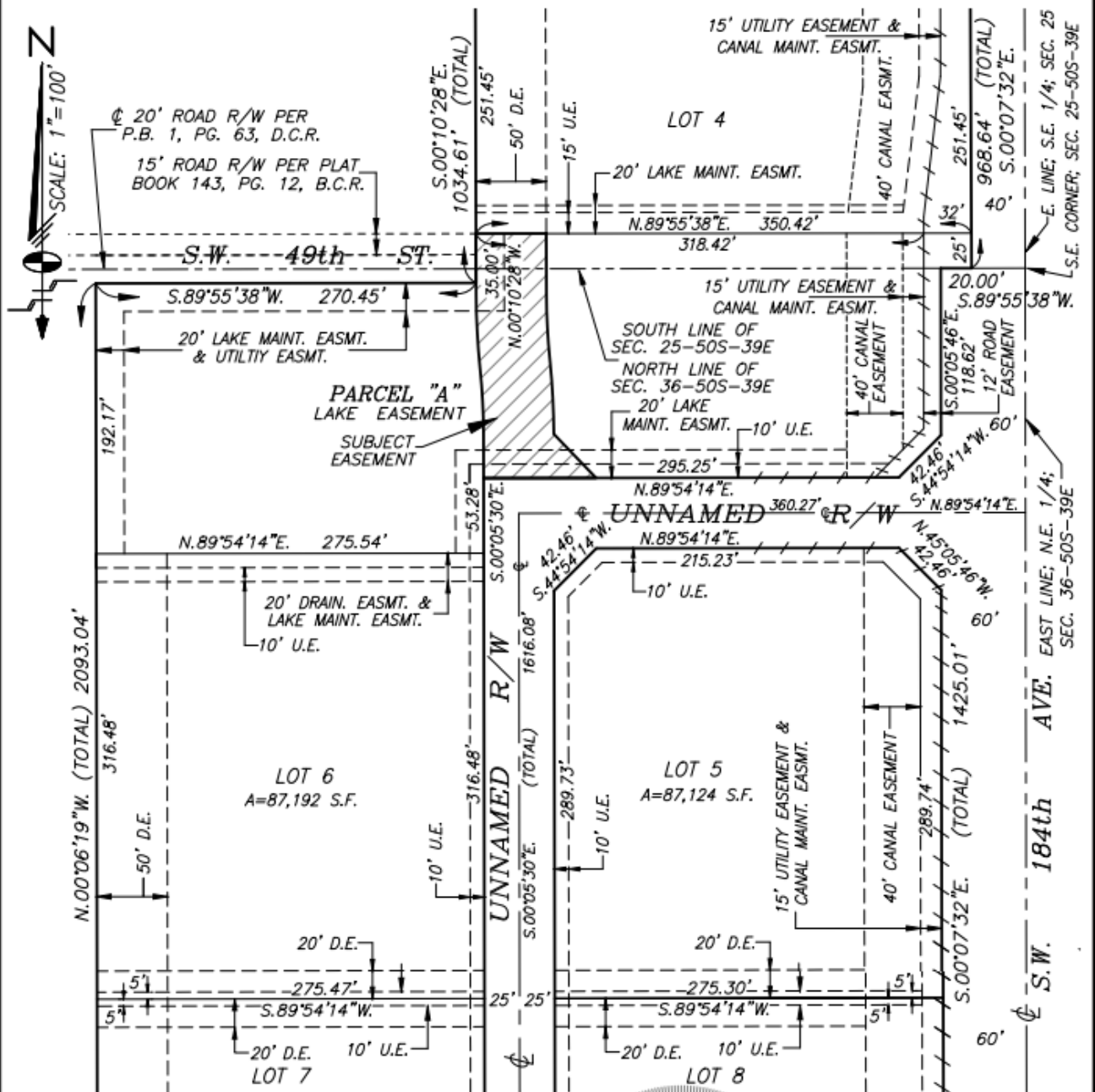
**LEGEND:**

P.O.C.	DENOTES POINT OF COMMENCEMENT	U.E.	DENOTES UTILITY EASEMENT
P.O.B.	DENOTES POINT OF BEGINNING	D.E.	DENOTES DRAINAGE EASEMENT
P.O.T.	DENOTES POINT OF TERMINATION	MAINT.	DENOTES MAINTENANCE
P.B.	DENOTES PLAT BOOK	EASMT.	DENOTES EASEMENT
O.R.B.	DENOTES OFFICIAL RECORDS BOOK	DRAIN.	DENOTES DRAINAGE
PG.	DENOTES PAGE	B.C.R.	DENOTES BROWARD COUNTY RECORDS
PGS.	DENOTES PAGES	D.C.R.	DENOTES MIAMI-DADE COUNTY RECORDS
R/W	DENOTES RIGHT-OF-WAY	CL	DENOTES CENTER LINE
SEC.	DENOTES SECTION		

THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY MARK STEVEN JOHNSON, P.S.M. 4775

SHEET 1 OF 4 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS—ENGINEERS—LAND PLANNERS — 3240 CORPORATE WAY—MIRAMAR, FL 33025 PHONE No. (954) 435-7010 FAX No. (954) 438-3288		<b>REVISIONS</b> DEDICATE TO VACATE 01/20/22 #214615
	ORDER NO. 203076 DATE: JULY 28, 2014 THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87	PREPARED UNDER MY SUPERVISION:  MARK STEVEN JOHNSON, PRINCIPAL FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775	



SHEET 2 OF 4 SHEETS



Schwebke-Shiskin &amp; Associates, Inc.

LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025

PHONE No.(954)435-7010

FAX No. (954) 438-3288

ORDER NO. 203076

PREPARED UNDER MY SUPERVISION:

DATE: JULY 28, 2014

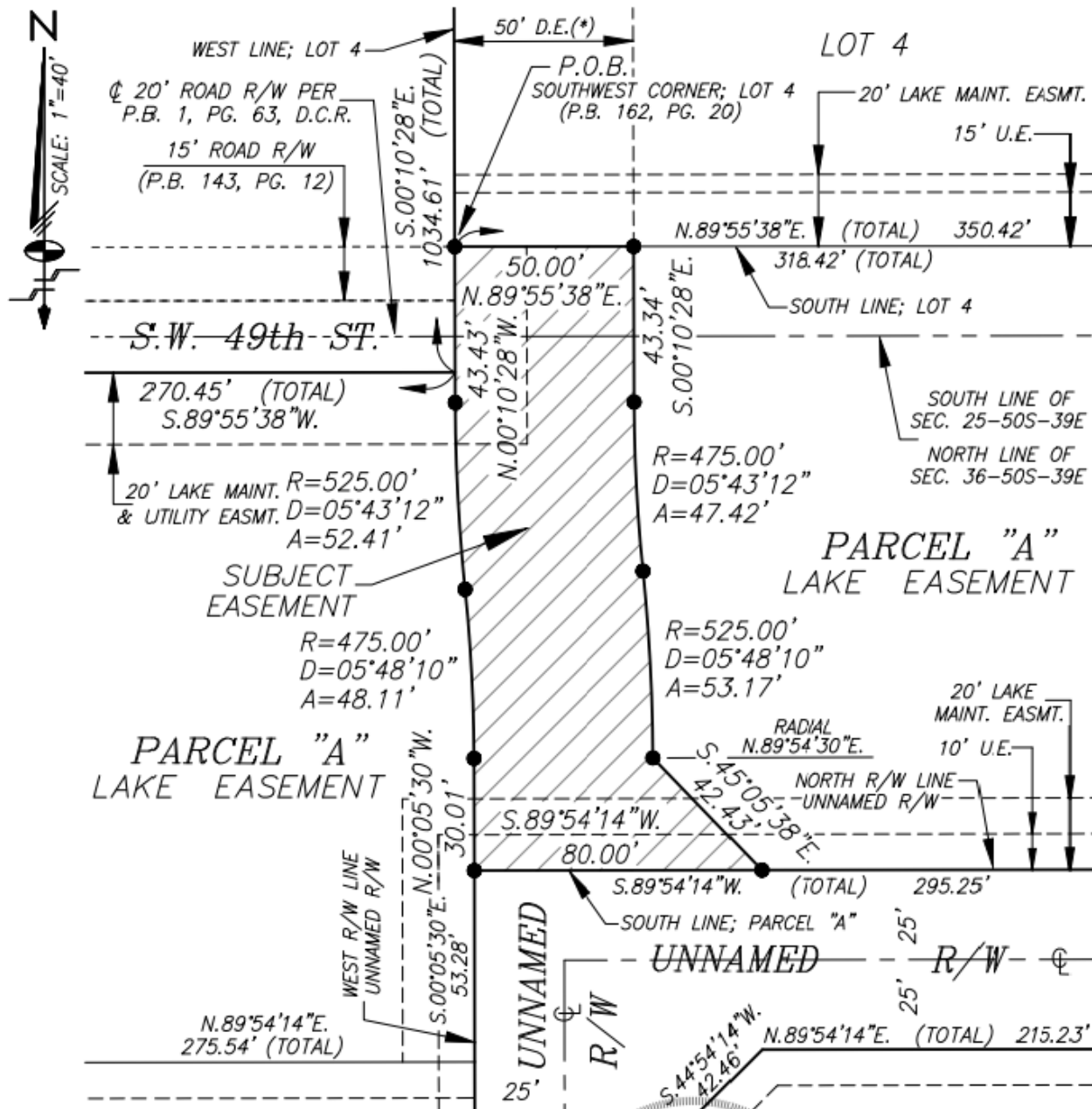
Mark Steven Johnson

THIS IS NOT A "BOUNDARY SURVEY"  
CERTIFICATE OF AUTHORIZATION No. LB-87

MARK STEVEN JOHNSON, PRINCIPAL  
FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775

## REVISIONS

DEDICATE TO VACATE  
01/20/22 #214615



SHEET 3 OF 4 SHEETS



**Schwebke-Shiskin & Associates Inc.**  
LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025  
PHONE No. (954) 435-7010 FAX No. (954) 438-3288

ORDER NO. 203076

DATE: JULY 28, 2014

THIS IS NOT A "BOUNDARY SURVEY"  
CERTIFICATE OF AUTHORIZATION No.

FAX No. (954) 438-3288

PREPARED UNDER MY SUPERVISION:

Mark Steven Johnson

MARK STEVEN JOHNSON, PRINCIPAL  
FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775

## REVISIONS

DEDICATE TO VACATE  
01/20/22 #214615

**LEGAL DESCRIPTION TO ACCOMPANY SKETCH  
A PORTION OF TRACT "A"—"TARA"—P.B. 162, PG. 20—B.C.R.  
INGRESS—EGRESS EASEMENT TO BE VACATED**

**LEGAL DESCRIPTION:**

A PORTION OF PARCEL "A", ACCORDING TO THE PLAT OF "TARA", AS RECORDED IN PLAT BOOK 162 AT PAGE 20, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE SOUTHWEST CORNER OF LOT 4, AS SHOWN ON THE SAID PLAT OF "TARA"; THENCE NORTH 89 DEGREES 55 MINUTES 38 SECONDS EAST, ALONG THE SOUTH LINE OF SAID LOT 4, FOR 50.00 FEET; THENCE SOUTH 00 DEGREES 10 MINUTES 28 SECONDS EAST, ALONG A LINE THAT IS PARALLEL WITH AND 50.00 FEET EAST OF, AS MEASURED AT RIGHT ANGLES TO, THE SOUTHERLY EXTENSION OF THE WEST LINE OF SAID LOT 4, FOR 43.34 FEET TO A POINT OF CURVATURE; THENCE SOUTHEASTERLY, ALONG SAID CIRCULAR CURVE TO THE LEFT, HAVING A RADIUS OF 475.00 FEET AND A CENTRAL ANGLE OF 05 DEGREES 43 MINUTES 12 SECONDS FOR AN ARC DISTANCE OF 47.42 FEET TO A POINT OF REVERSE CURVATURE; THENCE SOUTHEASTERLY, ALONG SAID CIRCULAR CURVE TO THE RIGHT, HAVING A RADIUS OF 525.00 FEET AND A CENTRAL ANGLE OF 05 DEGREES 48 MINUTES 10 SECONDS FOR AN ARC DISTANCE OF 53.17 FEET TO A POINT ON SAID CIRCULAR CURVE; SAID POINT BEARS NORTH 89 DEGREES 54 MINUTES 30 SECONDS EAST FROM THE RADIUS POINT OF THE LAST DESCRIBED CIRCULAR CURVE; THENCE SOUTH 45 DEGREES 05 MINUTES 38 SECONDS EAST FOR 42.43 FEET; THENCE SOUTH 89 DEGREES 54 MINUTES 14 SECONDS WEST, ALONG A SOUTH LINE OF SAID PARCEL "A" FOR 80.00 FEET; SAID LAST DESCRIBED COURSE ALSO BEING COINCIDENT WITH THE NORTH RIGHT-OF-WAY LINE OF THAT CERTAIN UNNAMED RIGHT-OF-WAY, AS SHOWN ON THE SAID PLAT OF "TARA"; THENCE NORTH 00 DEGREES 05 MINUTES 30 SECONDS WEST, ALONG THE NORTHERLY EXTENSION OF THE WEST RIGHT-OF-WAY LINE OF THAT CERTAIN UNNAMED RIGHT-OF-WAY, AS SHOWN ON THE SAID PLAT OF "TARA", FOR 30.01 FEET TO POINT OF CURVATURE; THENCE NORTHWESTERLY, ALONG SAID CIRCULAR CURVE TO THE LEFT, HAVING A RADIUS OF 475.00 FEET AND A CENTRAL ANGLE OF 05 DEGREES 48 MINUTES 10 SECONDS FOR AN ARC DISTANCE OF 48.11 FEET TO A POINT OF REVERSE CURVATURE; THENCE NORTHWESTERLY, ALONG SAID CIRCULAR CURVE TO THE RIGHT, HAVING A RADIUS OF 525.00 FEET AND A CENTRAL ANGLE OF 05 DEGREES 43 MINUTES 12 SECONDS FOR AN ARC DISTANCE OF 52.41 FEET TO A POINT OF TANGENCY; THENCE NORTH 00 DEGREES 10 MINUTES 28 SECONDS WEST, ALONG THE SOUTHERLY EXTENSION OF THE WEST LINE OF SAID LOT 4, FOR 43.43 FEET TO THE POINT OF BEGINNING; SAID LAST DESCRIBED COURSE ALSO BEING COINCIDENT WITH A PORTION OF THE LIMITS OF SAID PARCEL "A"; ALL LYING AND BEING IN THE SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 50 SOUTH, RANGE 39 EAST AND THE NORTHEAST 1/4 OF SECTION 36, TOWNSHIP 50 SOUTH, RANGE 39 EAST, TOWN OF SOUTHWEST RANCHES, BROWARD COUNTY, FLORIDA.

**SURVEYOR'S NOTES:**

- 1) BEARINGS SHOWN HEREON REFER TO AN ASSUMED BEARING OF SOUTH 88 DEGREES 07 MINUTES 42 SECONDS WEST ALONG THE CENTER LINE OF GRIFFIN ROAD AS SHOWN ON THE HEREIN REFERENCED PLAT OF "TARA".
- 2) ORDERED BY: AKAI ESTATES LLC
- 3) THE LEGAL DESCRIPTION AS SHOWN HEREIN WAS PREPARED BY THIS FIRM.
- 4) THE HEREIN DESCRIBED PARCLE LIES WITHIN A PORTION OF BROWARD COUNTY, FLORIDA, PROPERTY APPRAISER FOLIO NUMBER 5039-36-15-0170.
- 5) ALL RECORDED DOCUMENTS AS SHOWN HEREIN ARE REFERENCED TO THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, UNLESS OTHERWISE NOTED.
- 6) THIS SKETCH AND LEGAL DESCRIPTION CONSISTS OF FOUR (4) SHEETS AND SHALL NOT BE CONSIDERED VALID UNLESS EACH SHEET IS ATTACHED TO THE OTHER.
- 7) AUTHENTIC COPIES OF THIS SKETCH AND LEGAL DESCRIPTION MUST BEAR THE ORIGINAL SIGNATURE AND SEAL OF THE ATTESTING FLORIDA LICENSED SURVEYOR AND MAPPER.

THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY MARK STEVEN JOHNSON, P.S.M. 4775

SHEET 4 OF 4 SHEETS

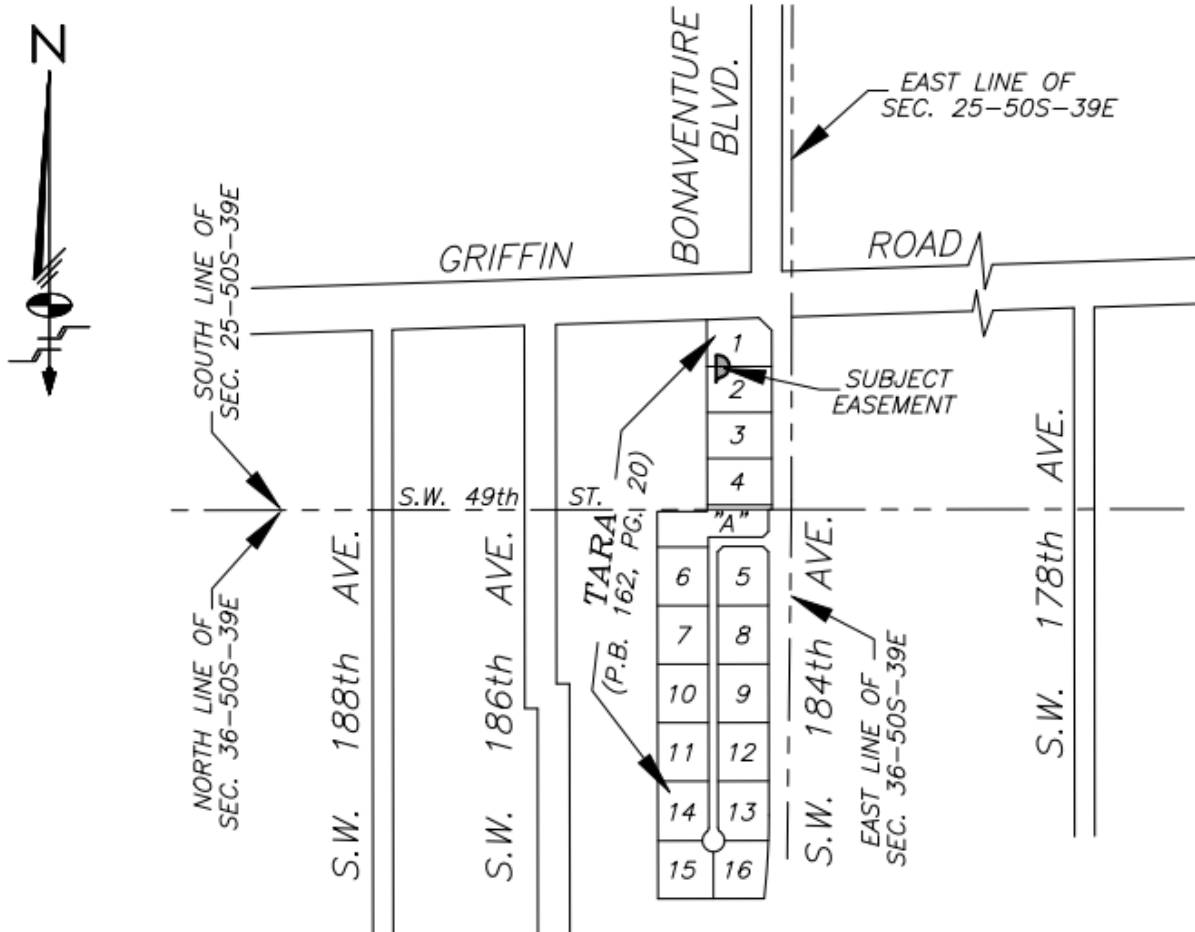
	<b>Schwebke-Shiskin &amp; Associates, Inc.</b>		<b>REVISIONS</b>
	LAND SURVEYORS—ENGINEERS—LAND PLANNERS — 3240 CORPORATE WAY—MIRAMAR, FL 33025 PHONE No. (954) 435-7010 FAX No. (954) 438-3288		<b>DEDICATE TO VACATE</b> 01/20/22 #214615
ORDER NO. 203076 DATE: JULY 28, 2014	PREPARED UNDER MY SUPERVISION:  MARK STEVEN JOHNSON, PRINCIPAL FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775		
THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87			

**EXHIBIT "D"**

SKETCH AND LEGAL DESCRIPTION OF VACATED TURNAROUND EASEMENT

(ATTACHED)

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
**A PORTION OF LOTS 1 AND 2—"TARA"—P.B. 162, PG. 20-B.C.R.**  
**FIRE DEPARTMENT TURN AROUND EASEMENT TO BE VACATED**



**LOCATION SKETCH**

NOT-TO-SCALE

**LEGEND:**

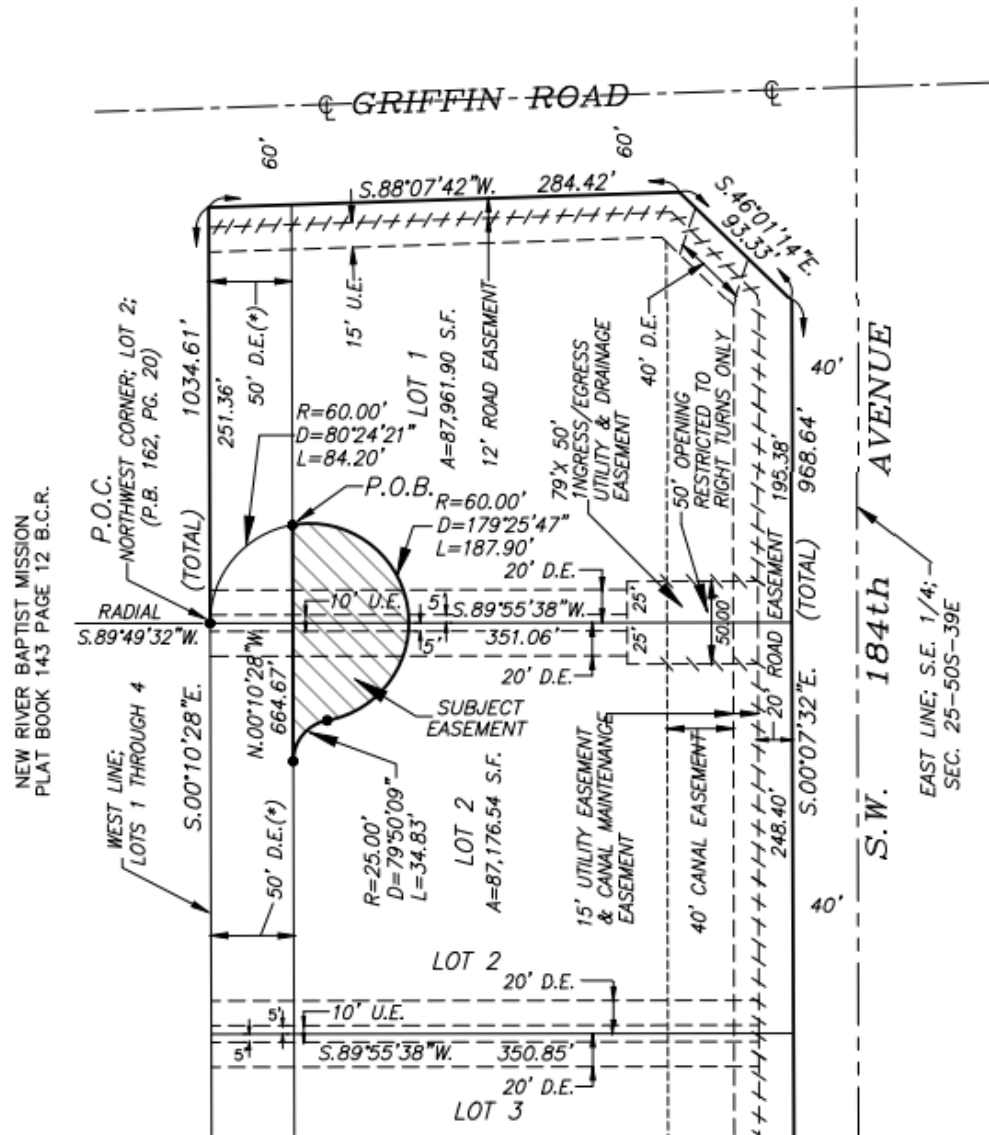
P.O.C. DENOTES POINT OF COMMENCEMENT	U.E. DENOTES UTILITY EASEMENT
P.O.B. DENOTES POINT OF BEGINNING	D.E. DENOTES DRAINAGE EASEMENT
P.O.T. DENOTES POINT OF TERMINATION	MAINT. DENOTES MAINTENANCE
P.B. DENOTES PLAT BOOK	EASMT. DENOTES EASEMENT
O.R.B. DENOTES OFFICIAL RECORDS BOOK	DRAIN. DENOTES DRAINAGE
PG. DENOTES PAGE	B.C.R. DENOTES BROWARD COUNTY RECORDS
PGS. DENOTES PAGES	D.C.R. DENOTES MIAMI-DADE COUNTY RECORDS
(*) DENOTES VACATED	CL DENOTES CENTER LINE
SEC. DENOTES SECTION	

THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY MARK STEVEN JOHNSON, F.S.M., 4775

SHEET 1 OF 3 SHEETS


	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE No. (954)435-7010 FAX No. (954)438-3288	<b>REVISIONS</b> DEDICATE TO VACATE 01/20/22 #214615
	ORDER NO. <u>206315</u> DATE: <u>NOV. 2, 2016</u> THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87	PREPARED UNDER MY SUPERVISION:  MARK STEVEN JOHNSON, PRINCIPAL FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
**A PORTION OF LOTS 1 AND 2—"TARA"—P.B. 162, PG. 20-B.C.R.**  
**FIRE DEPARTMENT TURN AROUND EASEMENT TO BE VACATED**



THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY MARK STEVEN JOHNSON, P.S.M. #4775

SHEET 2 OF 3 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b>		<b>REVISIONS</b>	
	LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025		DEDICATE TO VACATE	
	PHONE No. (954) 435-7010 FAX No. (954) 438-3288		01/20/22 #214615	
	ORDER NO. <u>206315</u>	PREPARED UNDER MY SUPERVISION:		
	DATE: <u>NOV. 2, 2016</u>	<u>Mark Steven Johnson</u>		
THIS IS NOT A "BOUNDARY SURVEY"		MARK STEVEN JOHNSON, PRINCIPAL		
CERTIFICATE OF AUTHORIZATION No. LB-87		FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775		

# LEGAL DESCRIPTION TO ACCOMPANY SKETCH A PORTION OF LOTS 1 AND 2—"TARA"—P.B. 162, PG. 20—B.C.R. FIRE DEPARTMENT TURN AROUND EASEMENT TO BE VACATED

## LEGAL DESCRIPTION:

A PORTION OF LOTS 1 AND 2, ACCORDING TO THE PLAT OF "TARA", AS RECORDED IN PLAT BOOK 162 AT PAGE 20, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF LOT 2; AS SHOWN ON THE SAID PLAT OF "TARA"; SAID POINT BEING A POINT ON THE NEXT DESCRIBED CIRCULAR CURVE AND BEARS SOUTH 89 DEGREES 49 MINUTES 32 SECONDS WEST FROM THE RADIUS POINT OF THE FOLLOWING DESCRIBED CIRCULAR CURVE; THENCE NORTHWESTERLY, NORTHERLY AND NORTHEASTERLY, ALONG SAID CIRCULAR CURVE TO THE RIGHT, HAVING A RADIUS OF 60.00 FEET AND A CENTRAL ANGLE OF 80 DEGREES 24 MINUTES 41 SECONDS FOR AN ARC DISTANCE OF 84.20 FEET TO A POINT ON THE LAST DESCRIBED CIRCULAR CURVE; SAID POINT BEING THE POINT OF BEGINNING OF THE FOLLOWING FIRE DEPARTMENT TURN AROUND EASEMENT; THENCE CONTINUE NORTHEASTERLY, EASTERLY, SOUTHEASTERLY, SOUTHERLY AND SOUTHWESTERLY ALONG THE LAST DESCRIBED CIRCULAR CURVE, HAVING A RADIUS OF 60.00 FEET AND A CENTRAL ANGLE OF 179 DEGREES 25 MINUTES 47 SECONDS FOR AN ARC DISTANCE OF 187.90 FEET TO A POINT OF REVERSE CURVATURE; THENCE SOUTHWESTERLY, SOUTHERLY AND SOUTHEASTERLY, ALONG SAID CIRCULAR CURVE TO THE LEFT, HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 79 DEGREES 50 MINUTES 09 SECONDS FOR AN ARC DISTANCE OF 34.83 FEET TO A POINT ON SAID CIRCULAR CURVE AND LYING ON THE FOLLOWING DESCRIBED COURSE; THENCE NORTH 00 DEGREES 10 MINUTES 28 SECONDS WEST, ALONG A LINE THAT IS PARALLEL WITH AND 50.00 FEET EAST OF, AS MEASURED AT RIGHT ANGLES TO, THE WEST LINE OF SAID LOTS 2 AND 1, RESPECTIVELY, FOR 142.83 FEET TO THE POINT OF BEGINNING; ALL LYING AND BEING IN THE SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 50 SOUTH, RANGE 39 EAST, TOWN OF SOUTHWEST RANCHES, BROWARD COUNTY, FLORIDA.

## SURVEYOR'S NOTES:

- 1) BEARINGS SHOWN HEREON REFER TO AN ASSUMED BEARING OF SOUTH 88 DEGREES 07 MINUTES 42 SECONDS WEST ALONG THE CENTER LINE OF GRIFFIN ROAD AS SHOWN ON THE HEREIN REFERENCED PLAT OF "TARA".
- 2) ORDERED BY: AKAI ESTATES LLC
- 3) THE LEGAL DESCRIPTION AS SHOWN HEREIN WAS PREPARED BY THIS FIRM.
- 4) THE HEREIN DESCRIBED PARCEL LIES WITHIN A PORTION OF BROWARD COUNTY, FLORIDA, PROPERTY APPRAISER FOLIO NUMBER 5039-36-15-0010 AND 5039-36-15-0020.
- 5) ALL RECORDED DOCUMENTS AS SHOWN HEREIN ARE REFERENCED TO THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, UNLESS OTHERWISE NOTED.
- 6) THIS SKETCH AND LEGAL DESCRIPTION CONSISTS OF THREE (3) SHEETS AND SHALL NOT BE CONSIDERED VALID UNLESS EACH SHEET IS ATTACHED TO THE OTHER.
- 7) AUTHENTIC COPIES OF THIS SKETCH AND LEGAL DESCRIPTION MUST BEAR THE ORIGINAL SIGNATURE AND SEAL OF THE ATTESTING FLORIDA LICENSED SURVEYOR AND MAPPER.

THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY MARK STEVEN JOHNSON, P.S.M., 4775

SHEET 3 OF 3 SHEETS

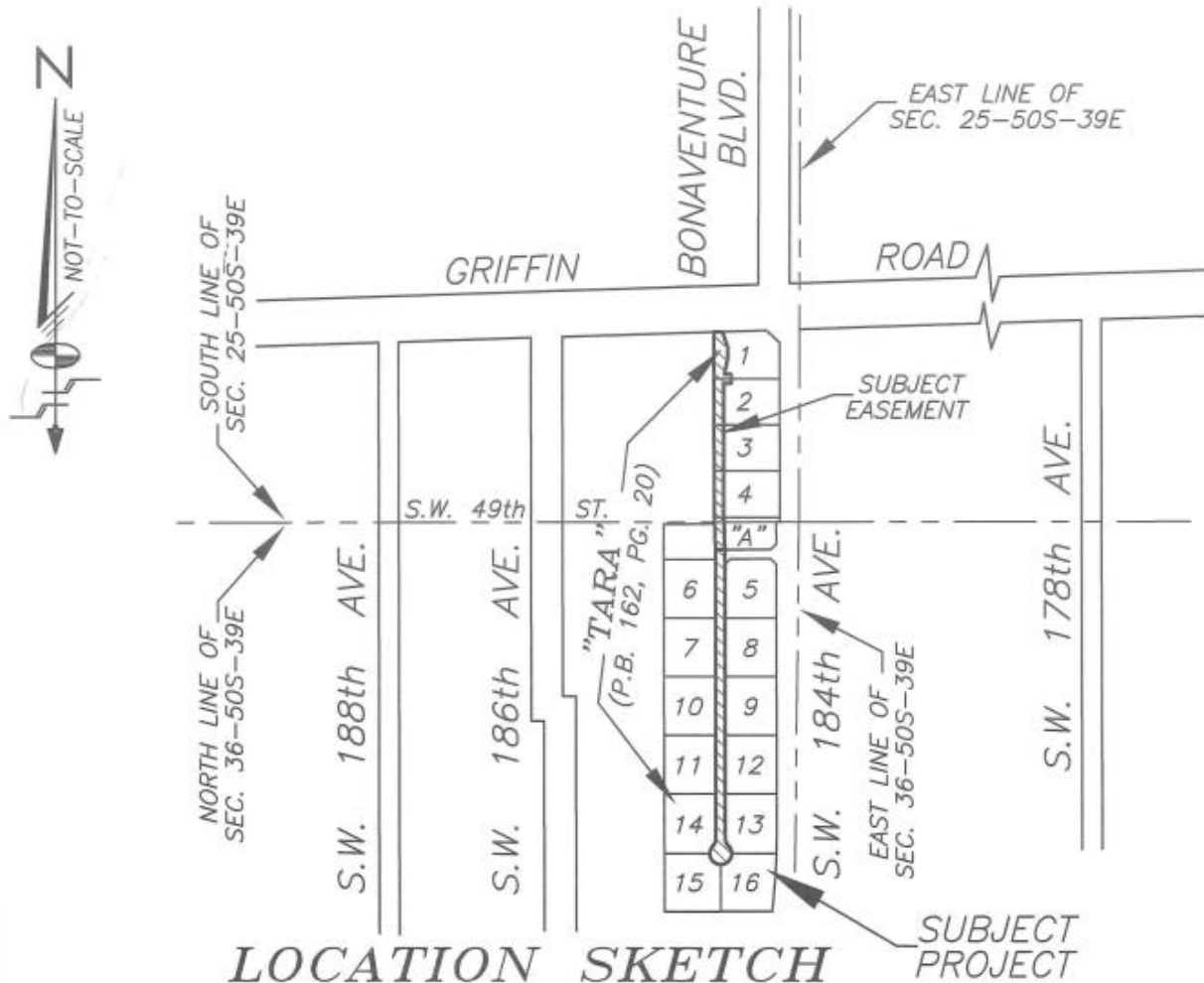
	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE No. (954) 435-7010 FAX No. (954) 438-3288		REVISIONS DEDICATE TO VACATE 01/20/22 #214615
	ORDER NO. 206315 DATE: NOV. 2, 2016 THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87	PREPARED UNDER MY SUPERVISION:  MARK STEVEN JOHNSON, PRINCIPAL FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775	

**EXHIBIT "E"**

SKETCH AND LEGAL DESCRIPTION OF NEW INGRESS, EGRESS, DRAINAGE  
AND UTILITIES EASEMENT

(ATTACHED)

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
A PORTION OF LOTS 1 THRU 4, TRACT "A" & UNNAMED R/W-"TARA"-P.B. 162, PG. 20-B.C.R.  
PRIVATE ROAD TO BE DEDICATED



**LEGEND:**

P.O.C.	DENOTES POINT OF COMMENCEMENT	U.E.	DENOTES UTILITY EASEMENT
P.O.B.	DENOTES POINT OF BEGINNING	D.E.	DENOTES DRAINAGE EASEMENT
P.B.	DENOTES PLAT BOOK	MAINT.	DENOTES MAINTENANCE
O.R.B.	DENOTES OFFICIAL RECORDS BOOK	EASMT.	DENOTES EASEMENT
PG.	DENOTES PAGE	DRAIN.	DENOTES DRAINAGE
PGS.	DENOTES PAGES	B.C.R.	DENOTES BROWARD COUNTY RECORDS
R/W	DENOTES RIGHT-OF-WAY	NVAL	DENOTES NON-VEHICULAR ACCESS LINE
⊙	DENOTES CENTER LINE	///	DENOTES NON-VEHICULAR ACCESS LINE
SEC.	DENOTES SECTION		

**EXHIBIT "B"**  
SHEET 1 OF 9 SHEETS



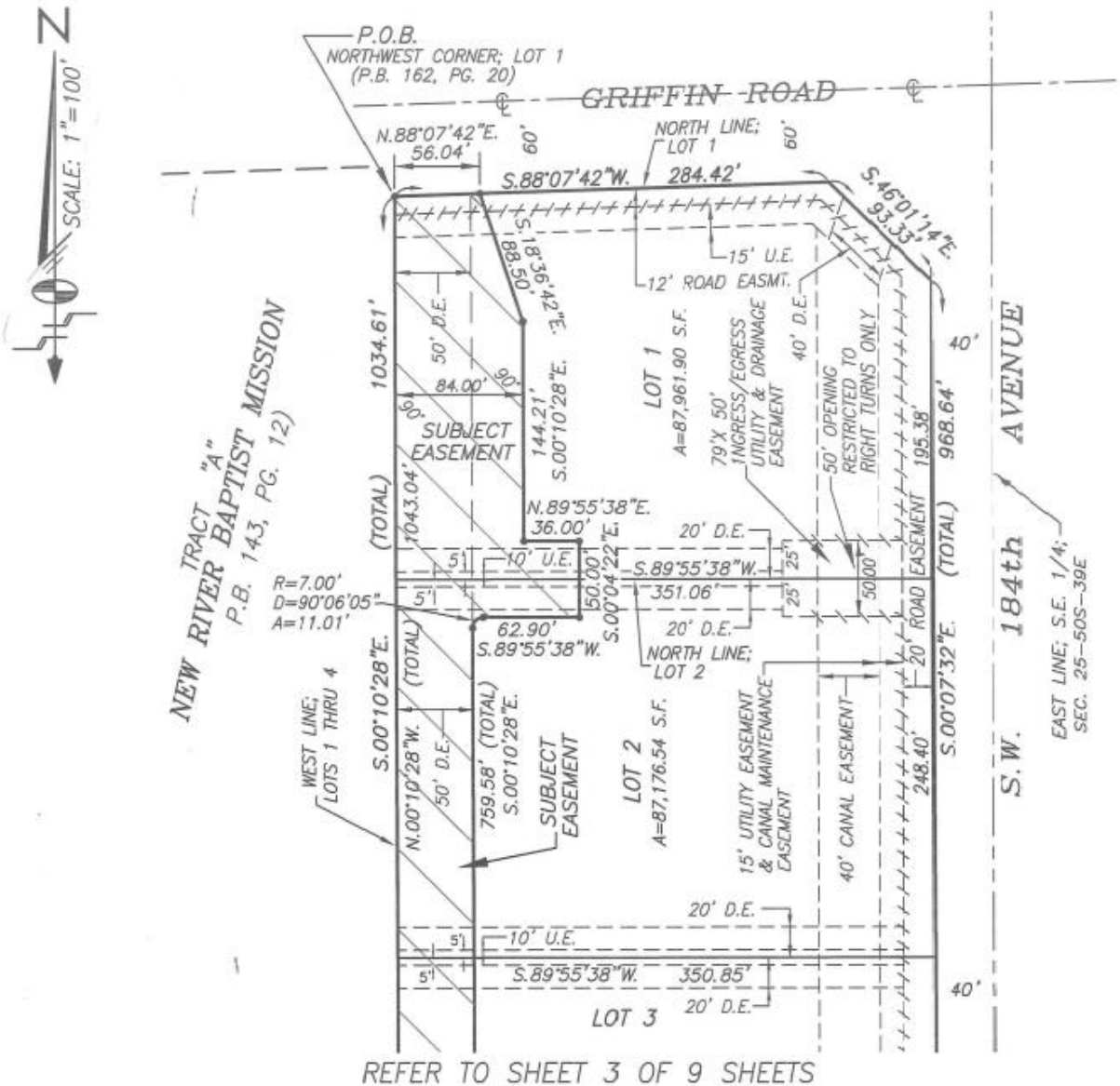
**Schwebke-Shiskin & Associates, Inc.**  
LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025  
PHONE No.(954)435-7010 FAX No. (954)438-8288

ORDER NO. 212123  
DATE: OCT. 9, 2020  
THIS IS NOT A "BOUNDARY SURVEY"  
CERTIFICATE OF AUTHORIZATION No. LB-87



PREPARED UNDER MY SUPERVISION  
  
RONALD A. FRITZ, ASSISTANT VICE PRESIDENT  
FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767

**REVISIONS**  
COUNTY REQUIREMENTS  
11/23/20-#212123

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
A PORTION OF LOTS 1 THRU 4, TRACT "A" & UNNAMED R/W-"TARA"-P.B. 162, PG. 20-B.C.R.  
PRIVATE ROAD TO BE DEDICATED



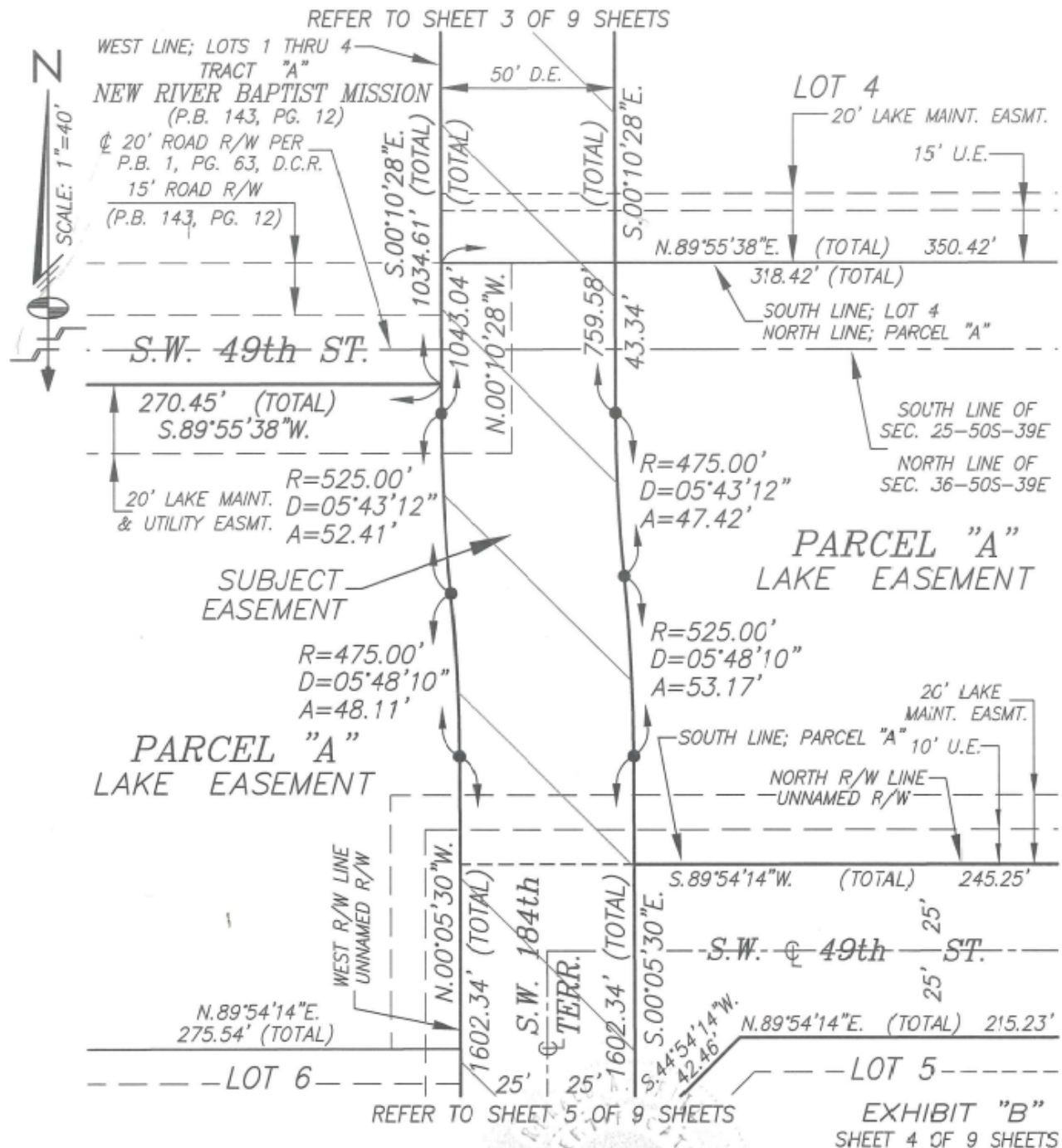
**EXHIBIT "B"**  
SHEET 2 OF 9 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE No. (954) 435-7010 FAX No. (954) 438-3288	<b>REVISIONS</b>
	ORDER NO. <u>212123</u>	COUNTY REQUIREMENTS
	DATE: <u>OCT. 9, 2020</u>	11/23/20-212123
	THIS IS NOT A "BOUNDARY SURVEY"	
	CERTIFICATE OF AUTHORIZATION No. LB-87	
	PREPARED UNDER MY SUPERVISION: 	
	RONALD A. FRITZ, ASSISTANT VICE PRESIDENT FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767	



# SKETCH TO ACCOMPANY LEGAL DESCRIPTION

A PORTION OF LOTS 1 THRU 4, TRACT "A" & UNNAMED R/W-"TARA"-P.B. 162, PG. 20-B.C.R.  
PRIVATE ROAD TO BE DEDICATED



**Schwebke-Shiskin & Associates, Inc.**  
LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025  
PHONE No.(954)435-7010 FAX No. (954)438-3288  
ORDER NO. 212123  
DATE: OCT. 9, 2020  
THIS IS NOT A "BOUNDARY SURVEY"  
CERTIFICATE OF AUTHORIZATION No. LB-87

PREPARED UNDER MY SUPERVISION

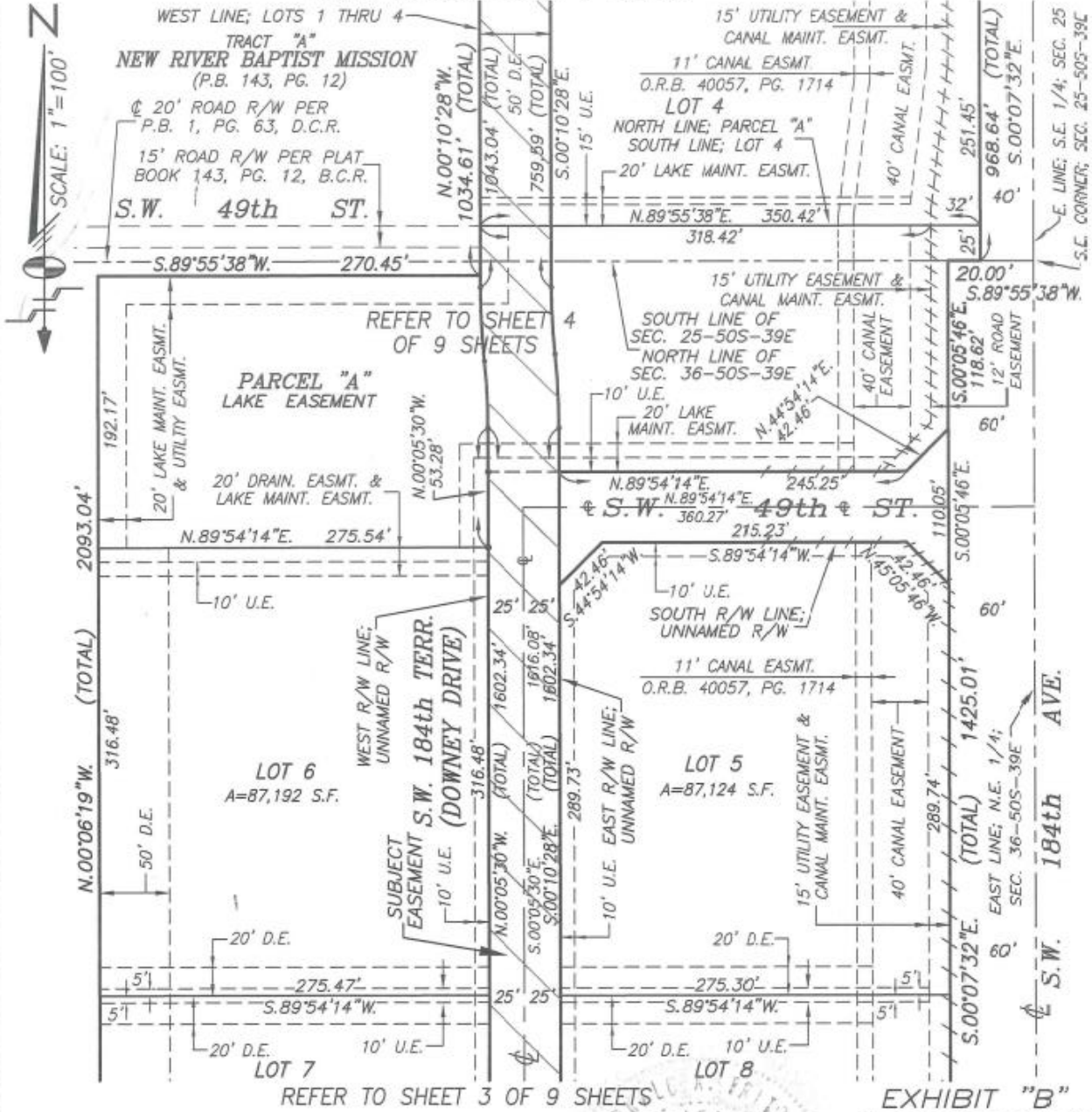
*Ronald A. Fritz*  
RONALD A. FRITZ, ASSISTANT VICE PRESIDENT  
FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767

REVISIONS
COUNTY REQUIREMENTS
11/23/20-#212123

# SKETCH TO ACCOMPANY LEGAL DESCRIPTION



A PORTION OF LOTS 1 THRU 4, TRACT "A" & UNNAMED R/W-"TARA"-P.B. 162, PG. 20-B.C.R.  
PRIVATE ROAD TO BE DEDICATED

REFER TO SHEET 3 OF 9 SHEETS



REFER TO SHEET 3 OF 9 SHEETS

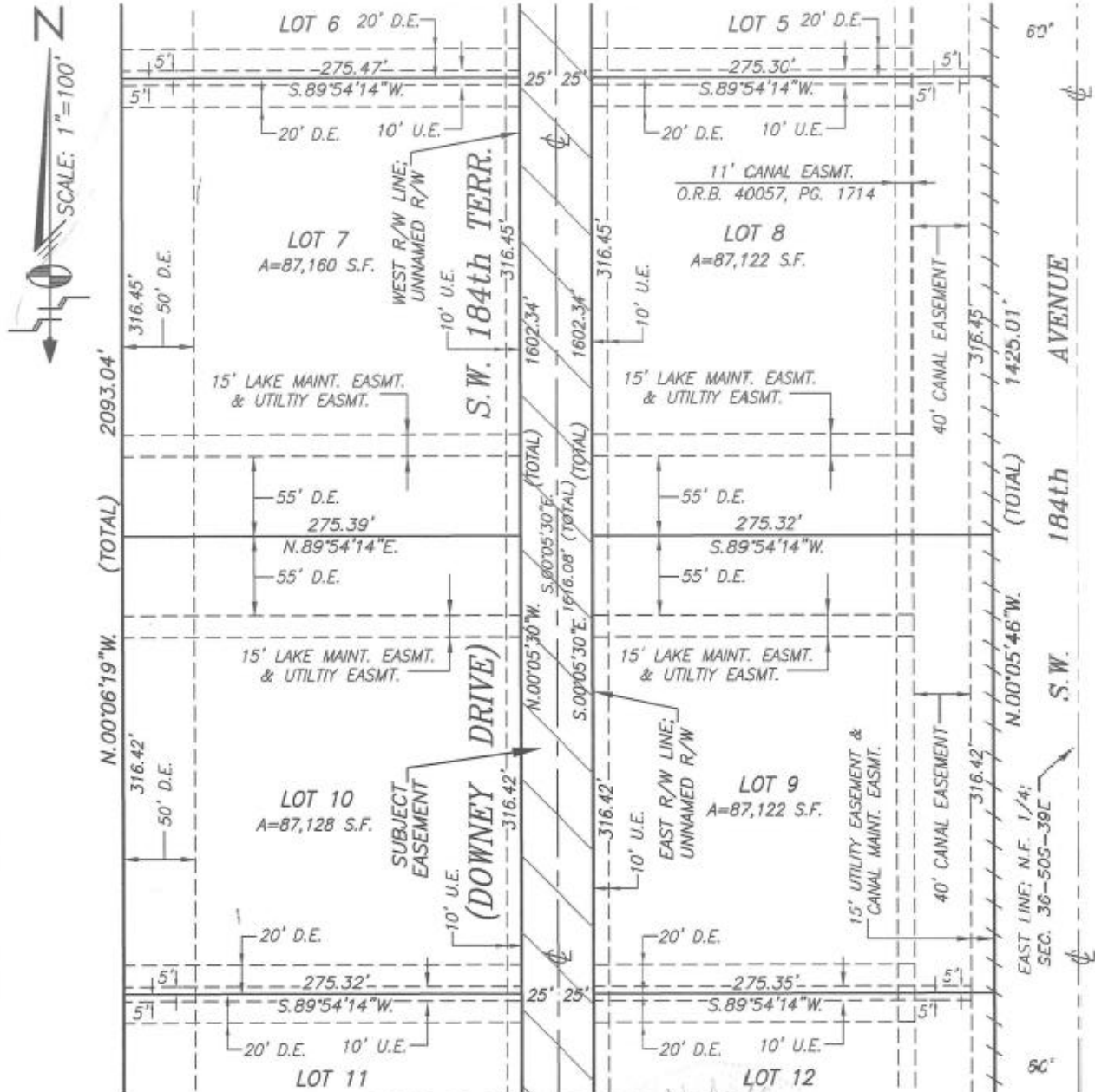
EXHIBIT "B"  
SHEET 5 OF 9 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE No.(954)435-7010 FAX No. (954)438-3288 PREPARED UNDER MY SUPERVISION  RONALD A. FRITZ, ASSISTANT VICE PRESIDENT FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767		<b>REVISIONS</b> COUNTY REQUIREMENTS: 11/23/20-#212123
	ORDER NO. 212123 DATE: OCT. 9, 2020 THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87		

# SKETCH TO ACCOMPANY LEGAL DESCRIPTION

A PORTION OF LOTS 1 THRU 4, TRACT "A" & UNNAMED R/W-"TARA"-P.B. 162, PG. 20-B.C.R.  
PRIVATE ROAD TO BE DEDICATED

REFER TO SHEET 5 OF 9 SHEETS

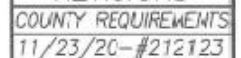


REFER TO SHEET 7 OF 9 SHEETS

EXHIBIT "B"  
SHEET 6 OF 9 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE No.(954)435-7010 FAX No. (954)438-3288		REVISIONS COUNTY REQUIREMENTS 11/23/20-#212123
	ORDER NO. 212123 DATE: OCT. 9, 2020 THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87		PREPARED UNDER MY SUPERVISION  RONALD A. FRITZ, ASSISTANT VICE PRESIDENT FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767

EXHIBIT "B"  
SHEET 7 OF 9 SHEETS



# LEGAL DESCRIPTION TO ACCOMPANY SKETCH

A PORTION OF LOTS 1 THRU 4, TRACT "A" & UNNAMED R/W-"TARA"-P.B. 162, PG. 20-B.C.R.  
PRIVATE ROAD TO BE DEDICATED

## LEGAL DESCRIPTION:

A PORTION OF LOTS 1 THROUGH 4, INCLUSIVE; TOGETHER WITH A PORTION OF PARCEL "A"; ALSO TOGETHER WITH A PORTION OF THAT CERTAIN UNNAMED RIGHT-OF-WAY (SOUTHWEST 184th TERRACE) ACCORDING TO THE PLAT OF "TARA", AS RECORDED IN PLAT BOOK 162 AT PAGE 20, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE NORTHWEST CORNER OF SAID LOT 1; THENCE NORTH 88 DEGREES 07 MINUTES 42 SECONDS EAST, ALONG THE NORTH LINE OF SAID LOT 1, FOR 56.04 FEET; THENCE SOUTH 18 DEGREES 36 MINUTES 42 SECONDS EAST FOR 88.50 FEET; THENCE SOUTH 00 DEGREES 10 MINUTES 28 SECONDS EAST, ALONG A LINE THAT IS PARALLEL WITH AND 84.00 FEET EAST OF, AS MEASURED AT RIGHT ANGLES TO, THE WEST LINE OF SAID LOT 1, FOR 144.21 FEET; THENCE NORTH 89 DEGREES 55 MINUTES 38 SECONDS EAST, ALONG A LINE THAT IS PARALLEL WITH AND 25.00 FEET NORTH OF, AS MEASURED AT RIGHT ANGLES TO, THE NORTH LINE OF SAID LOT 2, FOR 36.00 FEET; THENCE SOUTH 00 DEGREES 04 MINUTES 22 SECONDS EAST, AT RIGHT ANGLES TO THE LAST AND NEXT DESCRIBED COURSES, FOR 50.00 FEET; THENCE SOUTH 89 DEGREES 55 MINUTES 38 SECONDS WEST, ALONG A LINE THAT IS PARALLEL WITH AND 25.00 FEET SOUTH OF, AS MEASURED AT RIGHT ANGLES TO, THE NORTH LINE OF SAID LOT 2, FOR 62.90 FEET TO A POINT OF CURVATURE; THENCE SOUTHWESTERLY, WESTERLY AND SOUTHEASTERLY, ALONG THE ARC OF SAID CIRCULAR CURVE TO THE LEFT, CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 7.00 FEET AND A CENTRAL ANGLE OF 90 DEGREES 06 MINUTES 05 SECONDS FOR AN ARC DISTANCE OF 11.01 FEET TO A POINT OF TANGENCY; THENCE SOUTH 00 DEGREES 10 MINUTES 28 SECONDS EAST, ALONG A LINE THAT IS PARALLEL WITH AND 50.00 FEET EAST OF, AS MEASURED AT RIGHT ANGLES TO, THE WEST LINE OF LOTS 2 THROUGH 4, INCLUSIVE, AND THEIR SOUTHERLY EXTENSION, FOR 759.58 FEET TO A POINT OF CURVATURE; THENCE SOUTHEASTERLY, ALONG THE ARC OF SAID CIRCULAR CURVE TO THE LEFT, CONCAVE EASTERLY, HAVING A RADIUS OF 475.00 FEET AND A CENTRAL ANGLE OF 05 DEGREES 43 MINUTES 12 SECONDS FOR AN ARC DISTANCE OF 47.42 FEET TO A POINT OF REVERSE CURVATURE; THENCE SOUTHEASTERLY, ALONG THE ARC OF SAID CIRCULAR CURVE TO THE RIGHT, CONCAVE WESTERLY, HAVING A RADIUS OF 525.00 FEET AND A CENTRAL ANGLE OF 05 DEGREES 48 MINUTES 10 SECONDS FOR AN ARC DISTANCE OF 53.17 FEET TO A POINT OF TANGENCY; THENCE SOUTH 00 DEGREES 05 MINUTES 30 SECONDS WEST, ALONG THE WEST RIGHT-OF-WAY LINE OF THAT CERTAIN UNNAMED RIGHT-OF-WAY (SOUTHWEST 184th TERRACE), AS SHOWN ON THE SAID PLAT OF "TARA", AND ITS NORTHERLY EXTENSION, FOR 1602.34 FEET TO A POINT OF CURVATURE; THENCE SOUTHEASTERLY, ALONG THE ARC OF SAID CIRCULAR CURVE TO THE LEFT, CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 53 DEGREES 58 MINUTES 05 SECONDS FOR AN ARC DISTANCE OF 23.55 FEET TO A POINT OF REVERSE CURVATURE; THENCE SOUTHEASTERLY, SOUTHERLY, SOUTHWESTERLY, WESTERLY, NORTHWESTERLY, NORTHERLY AND NORTHEASTERLY, ALONG THE ARC OF SAID CIRCULAR CURVE TO THE RIGHT, CONCAVE NORTHERLY, HAVING A RADIUS OF 60.00 FEET AND A CENTRAL ANGLE OF 287 DEGREES 56 MINUTES 10 SECONDS FOR AN ARC DISTANCE OF 301.53 FEET TO A POINT OF REVERSE CURVATURE; THENCE NORTHEASTERLY, NORTHERLY AND NORTHWESTERLY, ALONG THE ARC

(CONTINUED ON SHEET 9 OF 9 SHEETS)

**EXHIBIT "B"**  
SHEET 8 OF 9 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE No. (954)435-7010 FAX No. (954)438-3288		<b>REVISIONS</b> COUNTY REQUIREMENTS 11/23/20-#212123
	ORDER NO. <u>212123</u> DATE: <u>OCT. 9, 2020</u> THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87		PREPARED UNDER MY SUPERVISION:  RONALD A. FRITZ, ASSISTANT, VICE PRESIDENT FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767

**LEGAL DESCRIPTION TO ACCOMPANY SKETCH**  
A PORTION OF LOTS 1 THRU 4, TRACT "A" & UNNAMED R/W-"TARA"-P.B. 162, PG. 20-B.C.R.  
PRIVATE ROAD TO BE DEDICATED


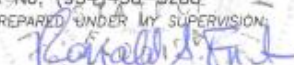
**LEGAL DESCRIPTION:**  
(CONTINUED FROM SHEET 8 OF 9 SHEETS)

OF SAID CIRCULAR CURVE TO THE LEFT, CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 53 DEGREES 58 MINUTES 05 SECONDS FOR AN ARC DISTANCE OF 23.55 FEET TO A POINT OF TANGENCY; SAID LAST DESCRIBED THREE COURSES BEING ALONG THE SOUTH RIGHT-OF-WAY LINE OF SAID UNNAMED RIGHT-OF-WAY (SOUTHWEST 184th TERRACE); THENCE NORTH 00 DEGREES 05 MINUTES 30 SECONDS WEST, ALONG THE WEST RIGHT-OF-WAY LINE OF SAID UNNAMED RIGHT-OF-WAY (SOUTHWEST 184th TERRACE), FOR 1602.34 FEET TO A POINT OF CURVATURE; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CIRCULAR CURVE TO THE LEFT, CONCAVE WESTERLY, HAVING A RADIUS OF 475.00 FEET AND A CENTRAL ANGLE OF 05 DEGREES 48 MINUTES 10 SECONDS FOR AN ARC DISTANCE OF 48.11 FEET TO A POINT OF REVERSE CURVATURE; THENCE NORTHWESTERLY, ALONG THE ARC OF SAID CIRCULAR CURVE TO THE RIGHT, CONCAVE EASTERLY, HAVING A RADIUS OF 525.00 FEET AND A CENTRAL ANGLE OF 05 DEGREES 43 MINUTES 12 SECONDS FOR AN ARC DISTANCE OF 52.41 FEET TO A POINT OF TANGENCY; THENCE NORTH 00 DEGREES 10 MINUTES 28 SECONDS WEST, ALONG A WEST LINE OF SAID PARCEL "A" AND THE WEST LINE OF SAID LOT 4 THROUGH LOT 1, INCLUSIVE AND RESPECTIVELY, FOR 1043.04 FEET TO THE POINT OF BEGINNING; ALL LYING AND BEING 'IN THE SOUTHEAST 1/4 OF SECTION 25, TOWNSHIP 50 SOUTH, RANGE 39 EAST AND THE NORTHEAST 1/4 OF SECTION 36, TOWNSHIP 50 SOUTH, RANGE 39 EAST, TOWN OF SOUTHWEST RANCHES, BROWARD COUNTY, FLORIDA.

**SURVEYOR'S NOTES:**

- 1) BEARINGS SHOWN HEREIN REFER TO AN ASSUMED BEARING OF SOUTH 88 DEGREES 07 MINUTES 42 SECONDS WEST ALONG THE CENTER LINE OF GRIFFIN ROAD AS SHOWN ON THE HEREIN REFERENCED PLAT OF "TARA".
- 2) THE LEGAL DESCRIPTION AS SHOWN HEREIN WAS PREPARED BY THIS FIRM.
- 3) ORDERED BY: AKAI ESTATES LLC
- 4) THE AREA CONTAINED WITHIN THE LIMITS OF THE HEREIN DESCRIBED EASEMENT IS 68,806 SQUARE FEET, MORE OR LESS (1.579 ACRES, MORE OR LESS).
- 5) THE HEREIN DESCRIBED EASEMENT LIES WITHIN A PORTION OF BROWARD COUNTY, FLORIDA, PROPERTY APPRAISER FOLIO NUMBERS 5039-36-15-0010, 5039-36-15-0020, 5039-36-15-0030, 5039-36-15-0040 AND 5039-36-15-0170.
- 6) AUTHENTIC COPIES OF THIS SKETCH AND LEGAL DESCRIPTION MUST BEAR THE ORIGINAL SIGNATURE AND SEAL OF THE ATTESTING FLORIDA LICENSED SURVEYOR AND MAPPER.

**EXHIBIT "B"**  
SHEET 9 OF 9 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE No. (954)435-7010 FAX No. (954)438-3288		<b>REVISIONS</b> COUNTY REQUIREMENTS 11/23/20-#212123
	ORDER NO. <u>212123</u> DATE: <u>OCT. 9, 2020</u> THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87		PREPARED UNDER MY SUPERVISION:  RONALD A. FRITZ, ASSISTANT VICE PRESIDENT FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767

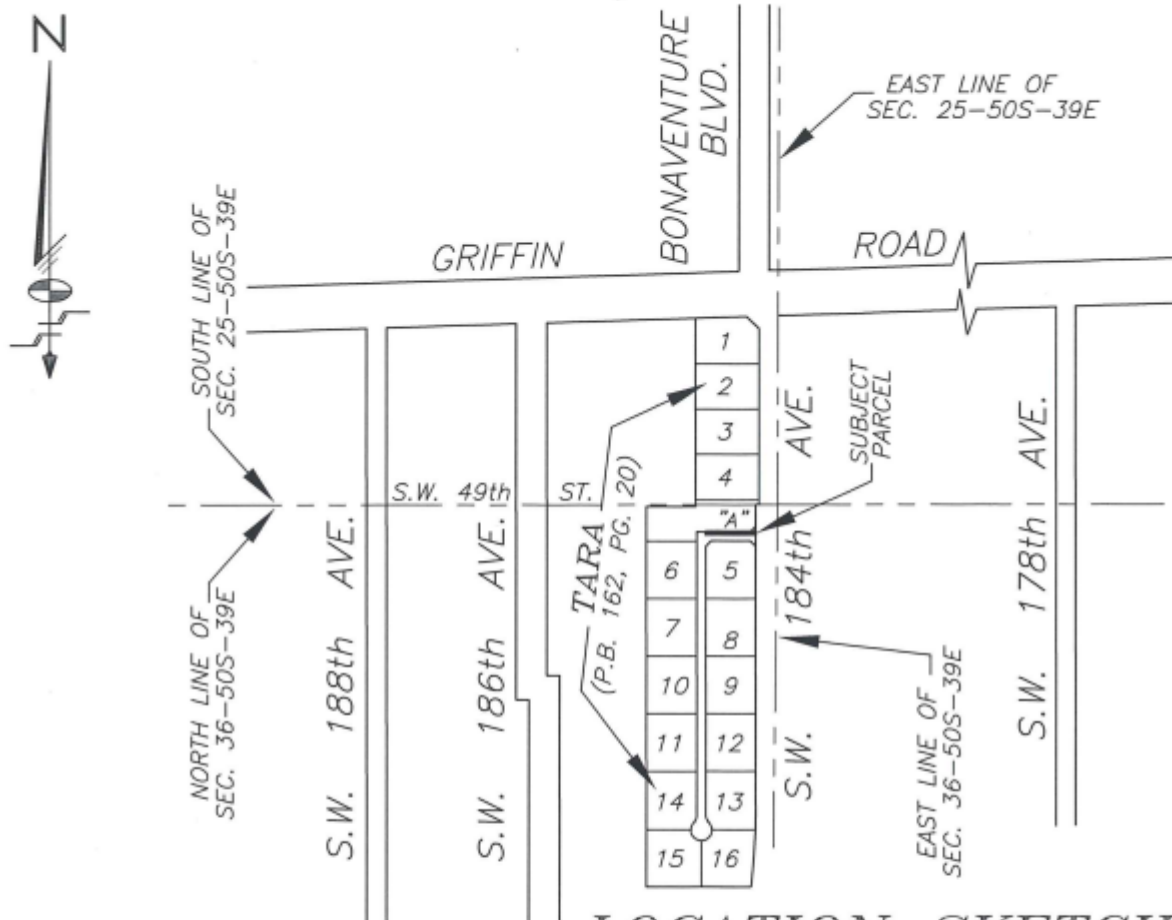
## **EXHIBIT "F"**

### LOCATION SKETCHES OF RECREATIONAL TRAIL EASEMENT

- EAST-WEST LEG THROUGH ABANDONED SW 49<sup>TH</sup> STREET
- NORTH-SOUTH LEG ADJACENT TO SW 184<sup>TH</sup> AVENUE CANAL

(ATTACHED)

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION  
OF AN EQUESTRIAN TRAIL EASEMENT  
A PORTION OF THE UNNAMED RIGHT-OF-WAY  
"TARA"-P.B. 162, PG. 20-B.C.R.**



**LOCATION SKETCH**  
NOT-TO-SCALE

**LEGEND:**

P.O.C.	DENOTES POINT OF COMMENCEMENT	U.E.	DENOTES UTILITY EASEMENT
P.O.B.	DENOTES POINT OF BEGINNING	D.E.	DENOTES DRAINAGE EASEMENT
P.O.T.	DENOTES POINT OF TERMINATION	MAINT.	DENOTES MAINTENANCE
P.B.	DENOTES PLAT BOOK	EASMT.	DENOTES EASEMENT
O.R.B.	DENOTES OFFICIAL RECORDS BOOK	DRAIN.	DENOTES DRAINAGE
PG.	DENOTES PAGE	B.C.R.	DENOTES BROWARD COUNTY RECORDS
PGS.	DENOTES PAGES	D.C.R.	DENOTES MIAMI-DADE COUNTY RECORDS
(*)	DENOTES TO BE VACATED	¢	DENOTES CENTER LINE
R/W	DENOTES RIGHT-OF-WAY	SEC.	DENOTES SECTION

SHEET 1 OF 3 SHEETS



**Schwebke-Shiskin & Associates, Inc.**  
LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025

PHONE No.(954)435-7010

FAX No. (954)438-8288

ORDER NO. 214615

DATE: JAN. 19, 2022

THIS IS NOT A "BOUNDARY SURVEY"  
CERTIFICATE OF AUTHORIZATION No. LB-87

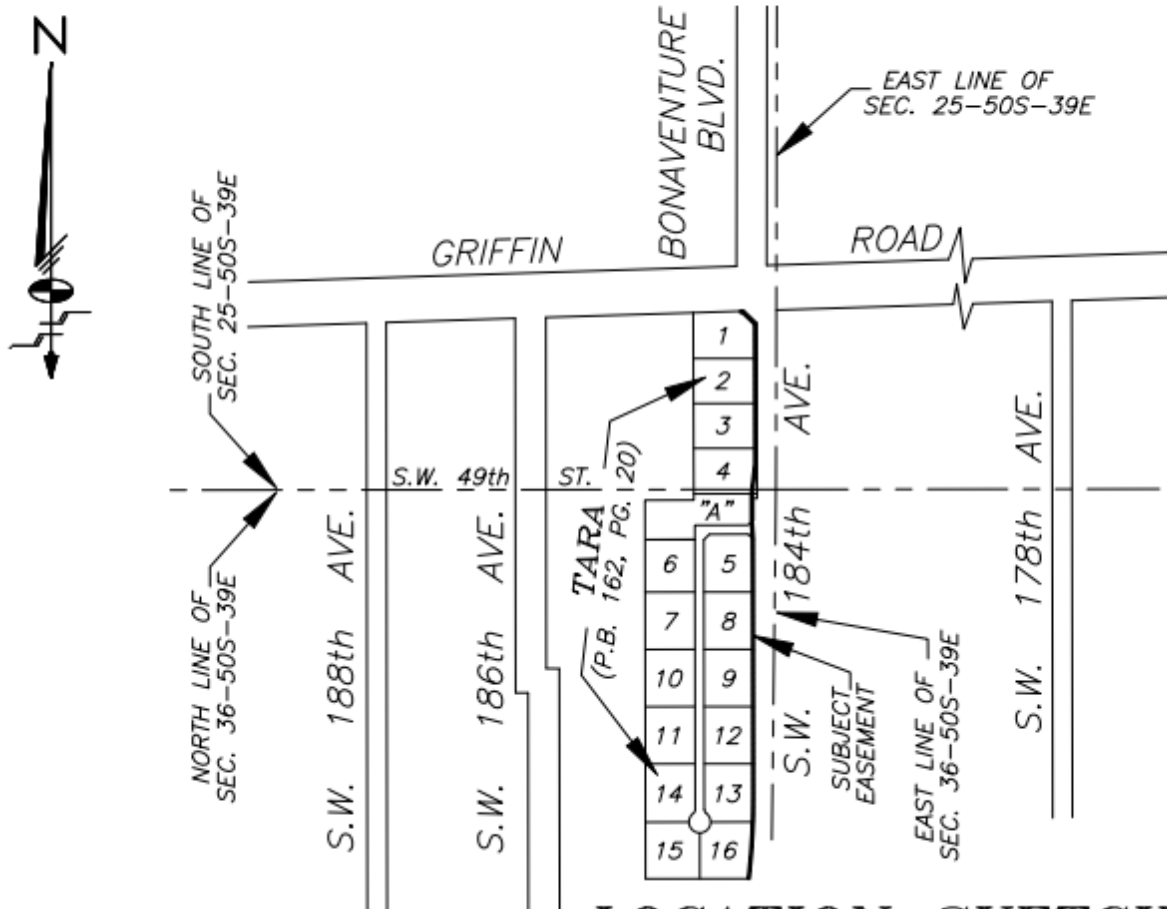
PREPARED UNDER MY SUPERVISION:

*Ronald A. Fritz*  
RONALD A. FRITZ, ASSISTANT VICE PRESIDENT  
FLORIDA PROFESSIONAL LAND SURVEYOR No. 2767

REVISIONS

K:\J65040\Downey Ranches\LEGALS\DWG\EQUESTRIAN TRAIL - 49 STREET.dwg

**SKETCH TO ACCOMPANY LEGAL DESCRIPTION**  
**A PORTION OF THE PLAT OF-"TARA"-P.B. 162, PG. 20-B.C.R.**  
**BEING A 5-FOOT RECREATIONAL EASEMENT**



**LOCATION SKETCH**  
 NOT-TO-SCALE

**LEGEND:**

P.O.C.	DENOTES POINT OF COMMENCEMENT	U.E.	DENOTES UTILITY EASEMENT
P.O.B.	DENOTES POINT OF BEGINNING	D.E.	DENOTES DRAINAGE EASEMENT
P.O.T.	DENOTES POINT OF TERMINATION	MAINT.	DENOTES MAINTENANCE
P.B.	DENOTES PLAT BOOK	EASMT.	DENOTES EASEMENT
O.R.B.	DENOTES OFFICIAL RECORDS BOOK	DRAIN.	DENOTES DRAINAGE
PG.	DENOTES PAGE	B.C.R.	DENOTES BROWARD COUNTY RECORDS
PGS.	DENOTES PAGES	D.C.R.	DENOTES MIAMI-DADE COUNTY RECORDS
R/W	DENOTES RIGHT-OF-WAY	¢	DENOTES CENTER LINE
SEC.	DENOTES SECTION		

THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY MARK STEVEN JOHNSON, P.S.M. 4775

SHEET 1 OF 9 SHEETS

	<b>Schwebke-Shiskin &amp; Associates, Inc.</b> LAND SURVEYORS-ENGINEERS-LAND PLANNERS - 3240 CORPORATE WAY-MIRAMAR, FL 33025 PHONE No.(954)435-7010 FAX No. (954)438-3288 ORDER NO. 214748 DATE: FEB. 22, 2022 THIS IS NOT A "BOUNDARY SURVEY" CERTIFICATE OF AUTHORIZATION No. LB-87	PREPARED UNDER MY SUPERVISION:  MARK STEVEN JOHNSON, PRINCIPAL FLORIDA PROFESSIONAL LAND SURVEYOR No. 4775	<b>REVISIONS</b> _____ _____ _____ _____ _____ _____ _____ _____ _____ _____
	K:\365040\Downey Ranches\LEGALS\DWG\RECREATIONAL EASEMENT_184 AVE.dwg		

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## **TOWN OF SOUTHWEST RANCHES TOWN COUNCIL AGENDA REPORT**

February 24, 2022

**SUBJECT:** Application No. VC-31-22 to vacate right-of-way and road-related easements

**LOCATION:** Akai Estates development located at the southwest quadrant of the Griffin Road and SW 184<sup>th</sup> Avenue

**OWNER/  
PETITIONER:** Akai Estates, LLC

**AGENT:** Schwebke-Shiskin & Associates, Inc.

**LAND USE PLAN  
DESIGNATION:** Rural Ranches (1 DU / 2.0 net or 2.5 gross acres)

**ZONING:** A-1 – Agricultural Estate District (1 DU/ 2.0 net or 2.5 gross acres)

**EXHIBITS:** Staff report, Ordinance, aerial photograph, sketch and legal descriptions of right-of-way and easements to be vacated and granted, mail notice map and mailing list.

### **REQUEST**

Akai Estates, LLC ("Petitioner") requests vacation and abandonment of road-related easements and rights-of-way within the Akai Estates development in order to permanently establish access to the community exclusively from Griffin Road. The substantive aspect of the request involves abandoning the future planned access to 184<sup>th</sup> Avenue. The technical aspect of the request involves replacing the various instruments that created Akai Drive with a single new easement instrument (without changing the configuration) in order to comply with a technical requirement of the Broward County Land Development Code.

### **BACKGROUND**

The property was platted as the Tara Plat in 1995. The plat configured lots 1 through 4 to access SW 184<sup>th</sup> Avenue directly, with lots 5 through 16 accessing the internal street, now Akai Drive, that extended south from the street stub connecting it to SW 184<sup>th</sup> Avenue. The Town Council approved the Akai Estates Site Plan in 2017, years after the property had been site planned as Downey Equestrian Ranches. The 2017 approval involved numerous easement vacations and re-dedications to satisfy new SBDD requirements, extend Akai Drive north to Griffin Road, and eliminate direct access from lots 1 through 4 to SW 184<sup>th</sup> Avenue. In the event of future SW 184<sup>th</sup> Avenue

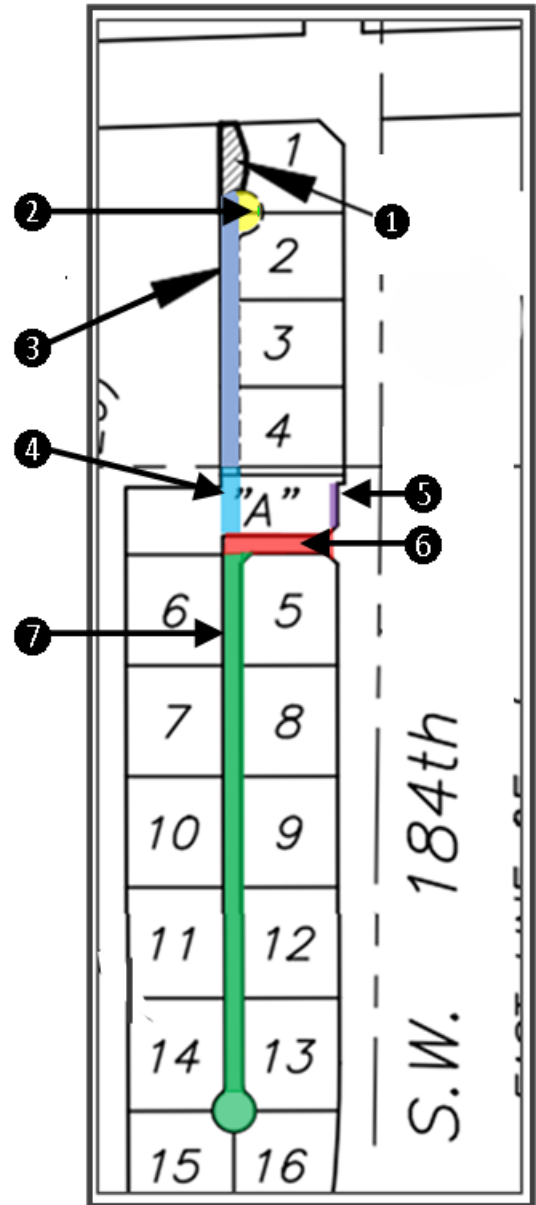
construction, the Griffin Road access would be closed, and the northern extension of Akai Drive would terminate in a cul-de-sac.

## **ANALYSIS**

Broward County Highway Construction and Engineering Division ("BCHCED") has consented to granting Akai Estates direct and permanent access to Griffin Road, thus eliminating the frontage road arrangement. BCHCED is currently processing an application to create an opening in the Non-Vehicular Access Line along Griffin Road at Akai Drive. In authorizing permanent access to Griffin Road, the platted connector road to SW 184<sup>th</sup> Avenue would no longer be needed (see ⑥ on the diagram), nor would a platted southbound right turn lane easement from SW 184<sup>th</sup> Avenue onto the connector road (see ⑤ on the diagram) and the future cul-de-sac at the north end of Akai Drive (see ② on the diagram).

Akai Drive is currently platted right-of-way south of the SW 184<sup>th</sup> Avenue connector street (see ⑦ on the diagram) and a series of ingress/egress easements north of the connector street (numbers ①, ③ and ④ on the diagram). The Broward County Land Development Code prohibits a private road connecting two rights-of-way, as the current dedications constitute. The county therefore required Akai to abandon the right-of-way portion of Akai Drive and create a private road easement in its place. Town staff required Akai to also abandon the three individual easements that comprise the northern section of Akai Drive and place all of Akai Drive under the same private road dedication instrument.

An equestrian trail alignment currently runs east from 49<sup>th</sup> Street to the canal after first jogging south on Akai Drive. Since future vehicular access to 184<sup>th</sup> Avenue would be permanently precluded by the road abandonment (segment "6" on the above map), staff is recommending that Akai dedicate a 15-foot trail easement that would run east-west through the abandoned "segment 6" street stub (to become an open space parcel



maintained by the HOA), and then north-south along the west side of the canal the full length of the development in order to comply with the Town's adopted Greenways Map.

The recommended trail easement implements the following Comprehensive Plan policies in the Recreation and Open Space Element:

Policy 1.3-b: Whenever possible, drainage canals and utility easements shall be incorporated into the Town's Multi-Use Greenway trails system [the recommended trail easement would connect areas to the south to both the C-11 Greenway and Frontier Trails Park].

Policy 1.3-d: Landscaped bikeways and Greenway trails should be designed to link

Policy 1.3-i: Development applications shall provide trail corridors and improvements consistent with the Greenway trail alignments and Town design standards.

Policy 1.5-c: The Town shall strive to link all recreational sites by equestrian trails, bikeways, vehicles, and pedestrian paths by 2030.

## **RECOMMENDATION**

Sec. 145-030 governs vacation of rights-of-way and establishes the following considerations, which are also applied to road-related easement vacations:

- (1) The vacation will not adversely affect access to neighboring properties.
- (2) The subject right-of-way or easement is not needed for any public purpose, and the vacation request will not otherwise be in conflict with the public health, safety and welfare of town residents.

Vacating of rights-of-way is a legislative function reserved unto the Town Council. Staff finds that Application No. VC-31-22 satisfies the requisite criteria, subject to satisfaction of the following conditions:

1. Prior to second reading, Petitioner (including successors in title and used synonymously with the term "HOA") shall provide an executed ingress/egress, drainage and utilities easement in a form acceptable to the Town Attorney, providing for the Petitioner to be responsible for maintenance of the easement improvements and indemnifying the Town.
2. Prior to second reading, Petitioner shall provide an executed recreational trail easement along vacated 49<sup>th</sup> Street and along the west side of the canal, the full length of the development, connecting to Griffin Road. The easement shall be in a form acceptable to the Town Attorney, providing for the Petitioner to be responsible for maintenance, providing for permissible dusk-to-dawn gating and indemnifying the Town. Petitioner shall amend the HOA documents to reflect

these requirements and such amendments shall be approved as to form by the Town Attorney prior to second reading.

3. No lot may be transferred in title unless Power of Attorney or other legal instrument acceptable to the Town Attorney shall have been granted to Petitioner for purposes of maintaining unity of control for all vacation, dedication, site plan amendment matters, including effectuation of all associated obligations.
4. The Ordinance shall not become effective until a Non Vehicular Access Line amendment is first recorded, authorizing the Akai Drive opening at Griffin Road.

## An aerial photograph of a residential neighborhood with a yellow highlighted road running vertically through the center. The road is flanked by green highlighted areas, including a circular feature at the top and a larger rectangular feature in the middle. The map is overlaid with a white grid. Labels include 'GRIPPER ROAD' at the top, 'SW 186TH AVE' on the left, 'SW 182ND AV' on the right, 'SW 182ND TER' on the right, and 'SW 182ND TER' at the bottom. A compass rose is located in the bottom left corner.

Page 10

11

To be abandoned and replaced with private road easement



FOLIO_NUMB	NAME	ADDRESS_LI
503925020060	TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
503925020081	CULBERTSON,ROXANNEROXANNE CULBERTSON TR	4800 SW 186 AVE
503925020082	RITTER,GUY N & PATRICIA ARITTER LIV TR	4821 SW 186 AVE
503925020083	MCKINNEY,R R & VIRGINIA F	4810 SW 186 AVE
503925020084	SUAREZ,SERGIO RAFAEL & ANNETTE	4881 SW 186 AVE
503925020085	CHRIST COVENANT CHURCH INC	4700 SW 188 AVE
503925020086	CAYNE,GARY	6304 HIATUS RD
503925020087	TAYLOR,GEORGE E & JOYCE A	4880 SW 186 AVE
503925020088	QUINTERO,FELIX R H/EPEREZ,ADA A	4910 SW 186 AVE
503925020089	AMEZQUITA,HAYDEE	780 SW 167 AVE
503925020091	EMMAUS PROPERTY HOLDINGS LLC	4700 SW 186 AVE
503925020092	CHRIST COVENANT CHURCH INC	4700 SW 188 AVE

503925020097	BROWARD COUNTYBOARD OF COUNTY COMMISSIONERS	115 S ANDREWS AVE RM 501-RP
503925020100	REBOLLOSO,LOUIS A & PATRICIA V	4921 SW 186 AVE
503925020130	SOUTH FLORIDA WATER MANAGEMENTDISTRICT	PO BOX 24680
503925030010	FRANCIS,CHANDRAMA H/EFANCIS,RENICK	4701 SW 188 AVE
503925030020	EASTMAN,JOHN W	4801 SW 188 AVE
503925030030	KANTNER,TANYA L	4811 SW 188 AVE
503925030040	VILLA,JOSE V	4821 SW 188 AVE
503925030050	SANDEFUR,WILLIAM JR & MARSHA	4831 SW 188 AVE
503925030060	REYNOLDS,DAMON & ELISABETH	4841 SW 188 AVE
503925030070	STRINGER,DONALD &STRINGER,MELINDA	4851 SW 188 AVE
503925030080	CONNER,EUGENE K & ELIZABETH A	4901 SW 188 AVE
503925030090	AMODIE,WAYNE K JRAMODIE,SHERESE	4911 SW 188 AVE
503925030100	HINCAPIE,ALONSO & LUZ M	4921 SW 188 AVE
503925030110	FERNANDEZ,RAFAEL G	4931 SW 188 AVE
503925030120	GOLDFARB,J & JANET A	5001 SW 188 AVE
503925030130	MOLL,MATTHEW SAM & JENNY LAURA	4900 SW 188 AVE
503925030140	CRUZ,ZEENA MARIECRUZ,ROGER	4910 SW 188 AVE
503925030150	CHIRINO,SAMUEL	4920 SW 188 AVE
503925030160	RASKO,SUSAN E	4930 SW 188 AVE
503925030170	VILLA,ROMANA	5000 SW 188 AVE
503925030180	CHRIST COVENANT CHURCH INC	4700 SW 188 AVE
503925030190	COOPER,DARRYL & PAT	4800 SW 188 AVE
503925030200	COLON,SONNIA & ENRIQUE	4810 SW 188 AVE

503925030210	MAINS,JOEL &MAINS,DAWN	4820 SW 188 AVE
503925030220	VICTORIA PRODUCE LLC	21150 SW 167 AVE
503925030230	MORGAN,JUSTIN & LINDA LEE	4840 SW 188 AVE
503925030240	BIRD,STEPHEN A & ROSALINA M	4850 SW 188 AVE
503925030250	PUBLIC LAND% TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
503925050010	IGLESIA BAUTISTA WEST BROWARD INC	18500 GRIFFIN ROAD
503936010052	ZACCO,MARIO	13100 E PALOMINO DR
503936010053	MURPHY,CHRISTOPHER S H/EMECIAS-MURPHY,ANNIE	5620 SW 185 WAY
503936010056	PEDRO,ANTONIO C & JANETE G PEDRO FAMILY REV TR	5621 SW 185 WAY
503936010061	EPPS,CURTISS W & NANCY A EPPS FAM TR	18600 SW 55 ST
503936010062	EPPS FAM TREPPS,CURTISS W & NANCY A TRS	18600 SW 55 ST
503936010064	BINGER,ROBERT K & HAZEL P	5600 SW 185 WAY
503936010065	COHEN,IRAPERSONAL RESIDENCE TR	5521 SW 185 WAY
503936010072	MAURICIO,ALFONSO & PAULA	18501 SW 54 PL
503936010073	MAURICIO,JOSEPH P MAURICIO,LYNN M	18500 SW 54 PL
503936010090	CAIRO,EUGENIA GARCIA, GLADYS	5441 SW 186 AVE

503936010091	VARGO,ELAINE	5501 SW 186 AVE
503936010120	PRUNEDA,SILVIO & MARIVEL A	5351 SW 186 AVE
503936010121	RODRIGUEZ,ANTONIO & ANA	5331 SW 186 AVE
503936010122	CAMEJO-ESCRIVA,LILIANA	5381 SW 186 AVE
503936010123	KONG,SHEK K & EUNICE	5341 SW 186 AVE
503936010124	SHENCY,RENY	5320 SW 186 AVE
503936010130	SUMMERLIN,HOWARD J H/ESUMMERLIN,ANABEL	5311 SW 186 AVE
503936010131	ALONSO,MANUEL R	5305 SW 186 AVE
503936010132	GREAUX,PATRICKPESTANA,MARITZA	5301 SW 186 AVE
503936010133	RAMIREZ,ADAM H/ERAMIREZ,NERINA	5211 SW 186 AVE
503936010134	GINORIS,ESTELA	5210 SW 186 AVE
503936010135	SPILLERS,WILLIAM F	5310 SW 186 AVE
503936010136	TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
503936010140	VILLAMENDI INVESTMENTS LLC	5201 SW 186 AVE
503936010141	SEVERYN,KENNETH H/ESEVERYN,ALMA & WALTER	5131 SW 186 AVE
503936010142	RICARDO,OMAR	5111 SW 186 AVE

503936010143	POU,CONNIE & REMY	5101 SW 186 AVE
503936010144	STARK,PAMELA ANN	5200 SW 186 AVE
503936010150	MCATEER,DEREK	5041 SW 186 AVE
503936010151	DUCROS,JEAN CLAUDE DUCROS,OLGA	4981 SW 186 AVE
503936010152	LOPEZ,REINIER MENDOZA BARBERIS,DEBORA	4979 SW 186 AVE
503936010153	BURGE,LISA ANN	4961 SW 186 AVE
503936010154	TRUJILLO,ANDREA ESPINOSA,FRANKLIN A	5000 SW 186 AVE
503936010170	HIDALGO,JORGE F	5250 SW 186 AVE
503936010171	SUMMERLIN,MARGARET J SUMMERLIN REV LIV TR	5180 SW 186 AVE
503936010172	LEE,GINA PLEE, KUNGSANG T	5130 SW 186 AVE
503936010173	VERCOE,RICHARD & CAROLE	5080 SW 186 AVE
503936010174	ARANGO,SEBASTIAN DARIO	5040 SW 186 AVE
503936010175	MCCURDY,JULI	5010 SW 186 AVE
503936010176	SAMSON LEGACY LLC	5000 SW 186 AVE
503936010177	CEPERO,ARIEL RULLIER CEPERO,ERIK	5280 SW 186 AVE
503936010178	PLESCIA,JOSEPH R	5340 SW 186 AVE
503936010179	BAXTER,JOHN	5350 SW 186 AVE
503936010180	CROTHERS,DONN W & MARGARET V CALLAHAN,JAMES PETER CALLAHAN,KARLEE	5330 SW 186 AVE
503936020010	MICHELLE	5341 SW 188 AVE
503936020020	DAMIANI,GUITANO T & BRENDA LEE CARBONE,DENISE H/ ECORIAT,CYNTHIA	5311 SW 188 AVE
503936020030	ELINA	5281 SW 188 AVE
503936020040	ROGERS,P JR & PATRICIA	5251 SW 188 AVE
503936020050	ROMERO,LEONAL & DAIRELYS	5221 SW 188 AVE

503936020060	WEEKLEY,MARIE A H/EFINNEY,ROSEANNE D	5191 SW 188 AVE
503936020070	MASSA,JASONCAGAN,JENNIFER	5161 SW 188 AVE
503936020080	VALDES,MADELINE	5131 SW 188 AVE
503936020090	MARQUEZ,GILBERTROMERO,JENNIFER	5101 SW 188 AVE
503936020100	BORGO,MIGUEL A & COLLEN	5340 SW 188 AVE
503936020110	CARRENO,ARMANDO A & JENNIFER M	5310 SW 188 AVE
503936020120	LISTIG,WALTER & VANESSA	5280 SW 188 AVE
503936020130	LOSENBECK,MICHAEL R & LORI L	5250 SW 188 AVE
503936020140	CLARK,HARRY & LILLIAN M	5220 SW 188 AVE
503936020150	KORN,BARBARA L	5190 SW 188 AVE
503936020160	CHANDLER,CYNTHIA	5160 SW 188 AVE
503936020170	HARDEN,DANIEL J & JUDITH	5130 SW 188 AVE
503936020180	PITVILLE LLC	5890 PADDINGTON WAY
503936020190	AARON-TOUS,TARA ETOUS,JORGE A JR	5051 SW 188 AVE
503936020200	SEIBEL,BRIAN	5041 SW 188 AVE
503936020210	AVENDANO,DIANEYSIS H & LUIS E	5031 SW 188 AVE
503936020220	OTERO,LEONARDO	5021 SW 188 AVE
503936020230	THELUSMA,LUDZEN & SURPRISE C	5011 SW 188 AVE
503936020240	DE SOUSA,CYNTHIA & RAIMUNDO	5050 SW 188 AVE
503936020250	SCANDIZZO,J J & KAREN	5040 SW 188 AVE
503936020260	MURPHY,PATRICKMURPHY,MAUREEN E	933 JOHN HENRY LEWIS RD
503936020270	FIGUEROA,ANGEL C & ILEANA	5020 SW 188 AVE
503936020280	PROOF,CARROLL L	5010 SW 188 AVE
503936020290	PUBLIC LAND% TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
503936030010	KOBIALKA,KERRIRODRIGUEZ,EDUARDO	18531 SW 55 ST
503936030020	PAUL,THOMAS E H/EPAUL,STEPHANIE	18521 SW 55 ST
503936030030	SNAPP,JASON	18511 SW 55 ST
503936030040	ZABALA,PEDRO	18500 SW 55 ST
503936030050	SNELL,ADELINA & FORREST MICHAEL	18510 SW 55 ST
503936030060	FATJO,MARBELYS L & ABRAHAM L	18520 SW 55 ST
503936030070	MATAMOROS,NOREN	18530 SW 55 ST
503936030080	PUBLIC LAND% TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD

503936050200	FAINER,ERIC & LORRAINE	5491 SW 188 AVE
503936050210	RIBEL,THOMAS E & SANDRA C	5461 SW 188 AVE
503936050220	GARCIA,EVENECER H/EGARCIA,DAMARIS	5431 SW 188 AVE
503936050230	COTTER,PATRICK & ANNETTE L	5401 SW 188 AVE
503936050270	BRANDT,LAURAMAZZOTTI,FRANK	5550 SW 188 AVE
503936050280	HINDS,RAYMOND & JENISE	5520 SW 188 AVE
503936050290	DI MARTINO,JOSEPH A	5490 SW 188 AVE
503936050300	MOREIRAS,BIANCA H/EBARBARO & BIANCA MOREIRAS TR ETA	5460 SW 188 AVE
503936050310	WARREN,PAIGE	5430 SW 188 AVE
503936050320	LM PROPERTY HOLDINGS LLC	13202 NW 107 AVE UNIT 5
503936050330	PUBLIC LAND% TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
503936100010	MARTIN,DAYANNA HMARTIN,NELSON F	18900 SW 49 ST
503936100011	GRIFFIN ROAD 345 PROPERTYOWNERS ASSOCIATION INC	PO BOX 820493
503936100070	GONZALEZ,JHON & JOHANAJHON,GONZALEZ & JOHANA TRSTEE	18901 SW 50 ST
503936100080	MESSNER,HOWARD G	5490 SW 42 ST
503936100150	ZIMMERMAN,ROBERT & BETH	18901 SW 51 MNR
503936100160	SCHWEIN,PAUL DAVID & ANA M G	18900 SW 51 MNR
503936100230	WEDEL,HORST E & YOLANDA	18901 SW 53 ST
503936100240	CONSUEGRA,AURELIO	
503936100310	TORRESSANCHEZ,JUDEX RAMIREZ	18900 SW 53 ST
503936100320	CYPRESS,CHARLEY W	18901 SW 54 PL
503936150010	BOWMAN,BRETBOWMAN,DEB	18900 SW 54 PL
503936150020	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150030	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150040	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150050	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150060	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150070	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150080	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150090	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150100	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150110	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150120	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150130	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150140	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150150	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1

503936150160	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150170	AKAI ESTATES LLC	333 LAS OLAS WAY #CU1
503936150180	PUBLIC LAND% TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
503936160010	MAURICIO,ALFONSO & PAULA	18511 SW 54 PL
504029010620	SOUTH FLORIDA WATER MANAGEMENTDISTRICT	PO BOX 24680
504030000011	SOUTH FLORIDA WATER MANAGEMENTDISTRICT	PO BOX 24680
504030000020	RODRIGUEZ,NELSON J	15470 NW 82 CT
504030000021	N & D INVESTMENTS OF AMERICA INC	18400 GRIFFIN RD
504030000023	MVR INC	18400 GRIFFIN RD
504030000030	RODRIGUEZ,NELSON J	15470 NW 82 CT
504030000060	SANCHEZ,MIRIAMMIRIAM L SANCHEZ TR	18391 SW 50 ST
504030000061	TORRES HNYTKA,ERIKAHNYTKA,JOHN	18301 SW 50 ST

504030000062	KUMAR,RANA & AMEETA	18291 SW 50 ST
504030000063	LUONGO,MARIA CAROLINARAMIREZ,KEYDHEN	13605 WAYLON LN
504030000064	ABRAHAM,JOSEPH	4106 IMPERIAL EAGLE DR
504030000065	GALVEZ,SUSANA	18200 SW 48 ST
504030000068	NASSER,MOUSTAFA & MONA M	4890 SW 182 TER
504030000069	IVORY,JAMES ANTHONY	18300 SW 48 ST
504030000070	WRIGHT,MARTHA L	18340 SW 48 ST
504030000071	CYPEN,MYLES GRODRIGUEZ,RUBEN A	18201 SW 48 ST
504030000074	TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
504030000075	TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
504030030010	IGLESIA MISION VIDA INC	15970 W STATE ROAD 84 #430
504030030040	PUBLIC LAND % BROWARD COUNTYBOARD OF COUNTY COMMISSIONERS	115 S ANDREWS AVE RM 501-RP

504031010050	BUCK,MELVIN	5303 SW 178 AVE
504031010061	AMADOR,JOSE LUIS & ALEXANDRA C	18050 SW 50 CT
504031010090	DANIELS,DANNY & LINDA	18251 SW 52 CT
504031010091	VASZILY,DIANE ADIANE A VASZILY TR	18241 SW 52 CT
504031010092	TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
504031010097	MARTINEZ CARRASQUEL,MARIA AGONZALEZ,ELEAZAR % ESQ TITLE	121 ALHAMBRA PLAZA STE 1500
504031010172	JIRON,YESENIAAVILA REYES,HECTOR NERY	5975 NW 110 ST
504031010173	FINCA DE RAZA OF FLORIDA INC	18050 SW 50 ST
504031010182	TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
504031010184	TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD

504031010185	TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
504031010194	AMADOR,ALEXANDRA C & JOSE L	18050 SW 50 CT
504031010212	FILS-AIME,MARIE FLORE	18031 SW 52 CT
504031010222	STICKLER,SEAN D	18090 SW 52 CT
504031010250	STEINMETZ,GREGORY A & ANA M	5400 SW 182 TER
504031010251	HURTADO,EVA ANA	5351 SW 182 TER
504031010252	ALVAREZ,SANTIAGO F &ALVAREZ,KATHERINE L	4347 SW 195 TER
504031010270	MOMPOINT,NOE	18320 SW 52 CT
504031010280	ROGERS,STANLEY J JR & MICHELLE V	5221 SW 182 TER
504031010290	LEMIGOVA,YULIANAVRATILOVA,MARTINA	18130 SW 50 CT
504031010291	FERNANDEZ,CESAR A JR & CECILIA M	18100 SW 50 CT
504031010292	MACHADO,BEATRICE YROJAS,FEDERICO E	335 NE 101 ST
504031010293	TAVTIGIAN,MATTHEW A & ROWENA G	18310 SPRING ROAD

504031010294	RAWCLIFFE,CATHY	18132 SW 50 CT
504031010295	MACHADO,BEATRICE YROJAS,FEDERICO E	335 NE 101 ST
504031010310	OWENS,LARRY DALE & LISA BRADY	18101 SW 50 CT
504031010311	MACMILLAN,RUSSELL JAMESR J MACMILLAN REV LIV TR ETAL	18201 SW 50 CT
504031010312	PHILLIPS,PAUL B JR & PAMELA ANNPHILLIPS FAM REV TR	18301 SW 50 CT
504031010313	MULHEIM,CHERYL E & JOSEPH	18351 SW 50 CT
504031010320	BON HAES,ADRIENNE	18100 SW 50 ST
504031010321	MIRIAM L SANCHEZ TRSANCHEZ,MIRIAM L TRS	18390 SW 50 ST
504031010322	GUILLARMOD,CATHERINE GCATHERINE G GUILLARMOD REV TR	18300 SW 50 ST
504031010323	TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
504031010332	JACKSON,EDWARDJACKSON,KIMBERLY	19151 SW 54 PL
504031010460	MORRIS,JAMESJAMES BYRON MORRIS REV LIV TR	18100 SW 55 ST

504031010461    HERRING,SHARON LSHARON L HERRING TR    18301 SW 57 ST

504031010462    DUPOUX,JEAN R & NAZEERA    18361 SW 57 ST

504031010464    BUTLER,MICHAEL G &PALMER,P J    PO BOX 521020

504031010465    ADKINS,SUSAN    18201 SW 57 ST

504031010470    ABLEMAN,JANINE & SAM C    18360 SW 55 ST

504031010480    RODRIGUEZ,ANTONIO & LOURDES    18101 SW 55 ST

504031010481	REINGOLD,LEON & MARINA	6520 PLATT AVE #209
504031010482	MARRERO,GUSTAVO JR & JEAN E	18201 SW 55 ST
504031010483	CHORATH,CYRIL PCHORATH,TESSY	15901 N SEDGEWYCK CIR
504031010484	CORBO,SARA	18331 SW 55 ST
504031010485	TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
504031010680	BROWARD COUNTYBOARD OF COUNTY COMMISSIONERS	115 S ANDREWS AVE RM 501-RP
504031020010	LOVERA,LILIA A H/ELOVERA,CARLOS A MCKEON,BRETT LARCOMMCKEON,JENNIFER	18200 SW 52 CT
504031020020	DAVIES	543 HUNTING LOOSE DR
504031020030	CALDERON,RONNY & SUSANSUSAN & RONNY	18201 SW 52 LN
504031020040	E CALDERON LIV TR	18181 SW 52 LN
504031020050	BISOGNO,GARRETT & KIMBERLY SEARLE,JEFFREY D & ANDREA LJEFFREY D	18200 SW 52 LANE
504031020060	SEARLE REV TR	18190 SW 52 LN
	MUSSMAN,LOUIS	

504031020070	PUBLIC LAND% TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
504031040010	ALVAREZ,GABRIEL ANTONIO &ALVAREZ,CARMEN ELVIRA	9468 NW 54 DORAL CIR LN
504031110010	LAKHANI,SALIM & SEEMA S	18201 SW 52 CT
504031120010	WILLIAMS,RICHARD & MELANIERICHARD & M WILLIAMS REV LIV TR	18150 SW 50 ST

513901010633	TOWN OF SOUTHWEST RANCHES	13400 GRIFFIN RD
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513901010660	TOWN OF SOUTHWEST RANCHES Patricia A. Bates, MMC, City Clerk City of Weston 17200 Royal Palm Boulevard Weston, FL 33326	13400 GRIFFIN RD
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CITY	STATE	ZIP	ZIP4	LEGAL
SOUTHWEST RANCHE FL		33330	2628	EVERGLADES LAND CO SUB S1/225-50-39 1-63 DTR 52 LESS PT LYING N OF CANAL& LESS PT DESC'D AS COMMAT SE COR OF SEC,N 1156.60,WLYALG S/L OF C-11 CANAL FOR1992.08 TO POB,SLY 26.19,WLY179.42,NLY 17.00,ELY 179.78TO POB,TOGETHER WITH ALLTRACT 61
SOUTHWEST RANCHE FL		33332	1404	EVERGLADES LAND CO SUB S1/225-50-39 1-63 DTHAT PT OF TR 63 LYING WITHINE1/2 OF N1/2 OF N1/2 OF SW1/4OF SE1/4 OF SE1/4 OF SEC
SOUTHWEST RANCHE FL		33332	1403	EVERGLADES LAND CO SUB S1/225-50-39 1-63 DPORTION TR 63 LYING WITHIN W1/2OF S1/2 OF N1/2 OF SW1/4 OFSE1/4 OF SE1/4 OF SEC 25
SOUTHWEST RANCHE FL		33332	1404	EVERGLADES LAND CO SUB S1/225-50-39 1-63 DPORTION TR 63 LYING WITHIN E1/2OF S1/2 OF N1/2 OF SW1/4OF SE1/4 OF SE1/4 OF SEC
SOUTHWEST RANCHE FL		33332	1403	EVERGLADES LAND CO SUB S1/225-50-39 1-63 DPORTION TR 63 LYING WITHIN W1/2OF N1/2 OF S1/2 OF SW1/4 OFSE1/4 OF SE1/4 OF SEC
FORT LAUDERDALE FL		33332		EVERGLADES LAND CO SUB S1/225-50-39 1-63 DPORTION TR 50 LYING WITHINW1/2 OF S1/2OF S1/2 OF NW1/4 OF SE1/4 OFSE1/4 OF SEC,LESS E 25 THEREOFFOR RD
TAMARAC FL		33321	6427	EVERGLADES LAND CO SUB S1/225-50-39 1-63 DTHAT PT OF TR 63 LYING WITHINW1/2 OF N1/2 OF N1/2 OF SW1/4OF SE1/4 OF SE1/4 OF SEC
SOUTHWEST RANCHE FL		33332	1404	EVERGLADES LAND CO SUB S1/225-50-39 1-63 DTHAT PT OF TR 63 THAT LIESWITHIN E1/2 OF N1/2 OF S1/2 OFSW1/4 OF SE1/4 OF SE1/4 OF SEC
SOUTHWEST RANCHE FL		33332		EVERGLADES LAND CO SUB S1/225-50-39 1-63 DTHAT PT OF TR 63 THAT LIESWITHIN E1/2 OF S1/2 OF S1/2 OFSW1/4 OF SE1/4 OF SE1/4 OF SEC
PEMBROKE PINES FL		33027		EVERGLADES LAND CO SUB S1/225-50-39THAT PT OF TR 50 THAT LIESWITHIN E1/2 OF N2/3 OF S3/4 OFNW1/4 OF SE1/4 OF SE1/4 OF SEC
SOUTHWEST RANCHE FL		33332		EVERGLADES LAND CO SUB S1/225-50-39 1-63 DTHAT PT OF TR 50 THAT LIESWITHIN W1/2 OF N2/3 OF S3/4 OFNW1/4 OF SE1/4 OF SE1/4 OF SEC
FORT LAUDERDALE FL		33332	1320	SECLESS POR DESC IN OR 37657/1 AKAPARCEL 120

				EVERGLADES LAND CO SUB S1/225-50-39 1-63 DPOR OF TR 50 DESC AS:COMM SE COROF SAID SEC 25;N 1156.60;W ALONGSOUTH R/W OF C-11 CANAL FOR996.17 TO POB S 77.15;W 331.91;N 60.16;E ALONG SOUTH R/W LINEOF C-11 CANAL FOR 332 TO POBAKA:PARCEL 120
FORT LAUDERDALE	FL	33301	1801	EVERGLADES LAND CO SUB S1/225-50-39 1-63 DTHAT PT OF TR 63 LYING WITHINW1/2 OF S1/2 OF S1/2 OF SW1/4 OFSE1/4 OF SE1/4 OF SEC,LESSTHEREFROM R/W FOR SW 186 AVE& R/W FOR SW 49 ST
				EVERGLADES LAND CO SUB S1/21-63 D 25-50-39 & 26-50-39ALL THE PROPERTY KNOWN AS SOUTHNEW RIVER CANAL LYING WITHINSAID SEC 25 & 26
WEST PALM BEACH	FL	33416	4680	ALAMO COUNTRY ESTATES 89-50 BLOT 1 BLK 1
SOUTHWEST RANCHE	FL	33332		ALAMO COUNTRY ESTATES 89-50 BLOT 2 BLK 1
SOUTHWEST RANCHE	FL	33332		ALAMO COUNTRY ESTATES 89-50 BLOT 3 BLK 1
SOUTHWEST RANCHE	FL	33332	1321	ALAMO COUNTRY ESTATES 89-50 BLOT 4 BLK 1
SOUTHWEST RANCHE	FL	33332	1321	ALAMO COUNTRY ESTATES 89-50 BLOT 5 BLK 1
SOUTHWEST RANCHE	FL	33332	1321	ALAMO COUNTRY ESTATES 89-50 BLOT 6 BLK 1
SOUTHWEST RANCHE	FL	33332	1321	ALAMO COUNTRY ESTATES 89-50 BLOT 7 BLK 1
SOUTHWEST RANCHE	FL	33332	1323	ALAMO COUNTRY ESTATES 89-50 BLOT 1 BLK 2
SOUTHWEST RANCHE	FL	33332		ALAMO COUNTRY ESTATES 89-50 BLOT 2 BLK 2
SOUTHWEST RANCHE	FL	33332	1323	ALAMO COUNTRY ESTATES 89-50 BLOT 3 BLK 2
SOUTHWEST RANCHE	FL	33332	1323	ALAMO COUNTRY ESTATES 89-50 BLOT 4 BLK 2
SOUTHWEST RANCHE	FL	33332	1325	ALAMO COUNTRY ESTATES 89-50 BLOT 5 BLK 2
SOUTHWEST RANCHE	FL	33332	1324	ALAMO COUNTRY ESTATES 89-50 BLOT 1 BLK 3
SOUTHWEST RANCHE	FL	33332	1324	ALAMO COUNTRY ESTATES 89-50 BLOT 2 BLK 3
SOUTHWEST RANCHE	FL	33332	1324	ALAMO COUNTRY ESTATES 89-50 BLOT 3 BLK 3
SOUTHWEST RANCHE	FL	33332		ALAMO COUNTRY ESTATES 89-50 BLOT 4 BLK 3
SOUTHWEST RANCHE	FL	33332		ALAMO COUNTRY ESTATES 89-50 BLOT 5 BLK 3
SOUTHWEST RANCHE	FL	33332		ALAMO COUNTRY ESTATES 89-50 BLOT 1 BLK 4
SOUTHWEST RANCHE	FL	33332		ALAMO COUNTRY ESTATES 89-50 BLOT 2 BLK 4
SOUTHWEST RANCHE	FL	33332		ALAMO COUNTRY ESTATES 89-50 BLOT 3 BLK 4

SOUTHWEST RANCHE FL	33332	1322	ALAMO COUNTRY ESTATES 89-50 BLOT 4 BLK 4
MIAMI FL	33187		ALAMO COUNTRY ESTATES 89-50 BLOT 5 BLK 4
SOUTHWEST RANCHE FL	33332	1322	ALAMO COUNTRY ESTATES 89-50 BLOT 6 BLK 4
SOUTHWEST RANCHE FL	33332	1322	ALAMO COUNTRY ESTATES 89-50 BLOT 7 BLK 4
SOUTHWEST RANCHE FL	33330	2628	ALAMO COUNTRY ESTATES 89-50 BALL THOROUGHFARES RIGHT OF WAYSDEDICATED PER SAID PLAT
SOUTHWEST RANCHE FL	33332		NEW RIVER BAPTIST MISSION143-12 BTRACT "A"
SOUTHWEST RANCHE FL	33330	2200	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 34 N1/2 OF E1/2,LESS THATPT LYING WITHIN 40 FT OF THE N/LOF SE1/4 OF SEC, LESS E 25 FTFOR ROAD R/W PER R/W MAP 13-81
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 48 S1/2 OF N1/2, LESS W 25 FTFOR ROAD R/W PER R/W MPA 13-81
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 47 S1/2 OF N1/2, LESS E25 FTFOR ROAD R/W PER R/W MAP 13-81
SOUTHWEST RANCHE FL	33332	1422	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 34 N1/2 OF N1/2,LESS PT DESCN310 OF E350 LESS E25 FT FORROAD R/W PER R/W MAP 13-81
SOUTHWEST RANCHE FL	33332	1422	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 47 N1/2 OF N1/2, LESS E25 FTFOR ROAD R/W PER R/W MAP 13-81
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 48 N1/2 OF N1/2, LESS W25 FTFOR ROAD R/W PER R/W MAP 13-81
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 34 N310 OF E350 OF S1/2LESS THE N25 FT FOR ROAD R/WLESS E25 FT FOR ROAD R/W PERR/W MAP 13-81
FORT LAUDERDALE FL	33332	1416	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 32 S 527.73 LESS W 350 OFS 263.86 LESS P/P/A GARDENCREATIONS PER PB 176/184 B
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D30-50-39W 350 OF S 263.86 OF TRACT 32
SOUTHWEST RANCHE FL	33332	1415	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 34 N1/2 OF W1/2 OF N1/2LESS E25 FT FOR ROAD R/W PERR/W MAP 13-81

SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 B36-50-39TR 34 S1/2 OF W1/2 OF N1/2, LESS E255 FT FOR ROAD R/W PERR/W MAP 13-81
SOUTHWEST RANCHE FL	33332	1413	EVERGLADES LAND CO SUB 1-63 D36-50-39TRACT 31 S1/2 OF S1/2 OF W1/2 LESS PT DESC'D IN OR 25653/27 FOR R/WS
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 31 N1/2 OF S1/2 OF W1/2
SOUTHWEST RANCHE FL	33332	1413	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 31 S1/2 OF N1/2 OF W1/2
SOUTHWEST RANCHE FL	33332	1413	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 31 N1/2 OF N1/2 OF W1/2
SOUTHWEST RANCHE FL	33332	1414	EVERGLADES LAND CO SUB 1-63 D36-50-39THAT PORTION OF TR 31 THAT LIES WITHIN E1/2 OF N1/2 OF N1/2 OF SW1/4 OF SE1/4 OF NE1/4 OF SEC 36
SOUTHWEST RANCHE FL	33332	1413	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 18 S1/2 OF S1/2 OF W1/2 LESS THEREFROM E 25
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 18 N1/2 OF S1/2 OF W1/2 LESS E 25' THEREOF PER OR 40101/1976
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 18 S1/2 OF N1/2 OF W1/2
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 18 N1/2 OF N1/2 OF W1/2
SOUTHWEST RANCHE FL	33332	1412	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 18 N1/2 OF N1/2 OF E1/2
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 18 S1/2 OF S1/2 OF E1/2
SOUTHWEST RANCHE FL	33330	2628	EVERGLADES LAND CO SUB 1-63 D36-50-39E 25 OF POR OF TRACT 18 DESC AS LYING WITHIN W1/2 OF N1/2 OF S1/2 OF NW1/4 OF SE1/4 OF NE1/4 OF SEC 36
SOUTHWEST RANCHE FL	33332	1411	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 15 S1/2 OF S1/2 OF W1/2
SOUTHWEST RANCHE FL	33332	1409	EVERGLADES LAND CO SUB 1-63 D36-50-39POR TR 15 LYING WITHIN W1/2 OF N1/2 OF S1/2 OF SW1/4 OF NE1/4 OF NE1/4 OF SAID SEC 36-50-39
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 15 S1/2 OF N1/2 OF W1/2

SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 15 N1/2 OF N1/2 OF W1/2
SOUTHWEST RANCHE FL	33332	1412	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 15 S1/2 OF S1/2 OF E1/2
SOUTHWEST RANCHE FL	33332	1407	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 2 S1/2 OF S1/2 OF W1/2, LESSEE 25 FOR RD
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 2 N1/2 OF S1/2 OF W1/2, LESSEE 25 FOR RD
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 2 S1/2 OF N1/2 OF W1/2
SOUTHWEST RANCHE FL	33332	1405	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 2 N1/2 OF N1/2 OF W1/2, LESSEE 25 THEREOF FOR RD
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 2 N1/2 OF N1/2 OF E1/2
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 18 E1/2 OF S1/2 OF N1/2
SOUTHWEST RANCHE FL	33332	1410	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 15 E1/2 OF N1/2 OF S1/2
SOUTHWEST RANCHE FL	33332	1410	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 15 E1/2 OF S1/2 OF N1/2
SOUTHWEST RANCHE FL	33332	1408	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 15 E1/2 OF N1/2 OF N1/2
SOUTHWEST RANCHE FL	33332	1408	EVERGLADES LAND CO SUB 1-63 D36-50-39TR 2 E1/2 OF S1/2 OF S1/2
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 2 E1/2 OF N1/2 OF S1/2
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 2 E1/2 OF S1/2 OF N1/2
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 18 E1/2 OF N1/2 OF S1/2
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 31 E1/2 OF N1/2 OF S1/2
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 31 E1/2 OF S1/2 OF S1/2
SOUTHWEST RANCHE FL	33332		EVERGLADES LAND CO SUB 1-63 D36-50-39TR 31 E1/2 OF S1/2 OF N1/2
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 1 BLK 1
SOUTHWEST RANCHE FL	33332	1331	COUNTRY ESTATES 91-16 BLOT 2 BLK 1
SOUTHWEST RANCHE FL	33332	1329	COUNTRY ESTATES 91-16 BLOT 3 BLK 1
SOUTHWEST RANCHE FL	33332	1329	COUNTRY ESTATES 91-16 BLOT 4 BLK 1
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 5 BLK 1

SOUTHWEST RANCHE FL	33332	1327	COUNTRY ESTATES 91-16 BLOT 6 BLK 1
SOUTHWEST RANCHE FL	33332	1327	COUNTRY ESTATES 91-16 BLOT 7 BLK 1
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 8 BLK 1
SOUTHWEST RANCHE FL	33332	1327	COUNTRY ESTATES 91-16 BLOT 9 BLK 1
SOUTHWEST RANCHE FL	33332	1332	COUNTRY ESTATES 91-16 BLOT 1 BLK 2
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 2 BLK 2
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 3 BLK 2
SOUTHWEST RANCHE FL	33332	1330	COUNTRY ESTATES 91-16 BLOT 4 BLK 2
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 5 BLK 2
SOUTHWEST RANCHE FL	33332	1328	COUNTRY ESTATES 91-16 BLOT 6 BLK 2
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 7 BLK 2
SOUTHWEST RANCHE FL	33332	1328	COUNTRY ESTATES 91-16 BLOT 8 BLK 2
BOCA RATON FL	33496		COUNTRY ESTATES 91-16 BLOT 9 BLK 2
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 1 BLK 3
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 2 BLK 3
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 3 BLK 3
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 4 BLK 3
SOUTHWEST RANCHE FL	33332	1325	COUNTRY ESTATES 91-16 BLOT 5 BLK 3
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 1 BLK 4
SOUTHWEST RANCHE FL	33332	1326	COUNTRY ESTATES 91-16 BLOT 2 BLK 4
DUNLAP TN	37327	6536	COUNTRY ESTATES 91-16 BLOT 3 BLK 4
SOUTHWEST RANCHE FL	33332	1326	COUNTRY ESTATES 91-16 BLOT 4 BLK 4
SOUTHWEST RANCHE FL	33332		COUNTRY ESTATES 91-16 BLOT 5 BLK 4
SOUTHWEST RANCHE FL	33330	2628	COUNTRY ESTATES 91-16 BALL THOROUGHFARES RIGHT OF WAYSDEDICATED PER SAID PLAT
SOUTHWEST RANCHE FL	33332		JONEL TERRACE 4 91-33 BLOT 1
SOUTHWEST RANCHE FL	33332	1467	JONEL TERRACE 4 91-33 BLOT 2
SOUTHWEST RANCHE FL	33332		JONEL TERRACE 4 91-33 BLOT 3
SOUTHWEST RANCHE FL	33332		JONEL TERRACE 4 91-33 BLOT 4
SOUTHWEST RANCHE FL	33332	1468	JONEL TERRACE 4 91-33 BLOT 5
SOUTHWEST RANCHE FL	33332		JONEL TERRACE 4 91-33 BLOT 6
SOUTHWEST RANCHE FL	33332	1468	JONEL TERRACE 4 91-33 BLOT 7
SOUTHWEST RANCHE FL	33330	2628	JONEL TERRACE 4 91-33 BTHOROUGHFARES DEDICATED TOPUBLIC PER PLAT 91-33 B

SOUTHWEST RANCHE FL	33332	1352	COUNTRY ACRES 92-38 BLOT 6 BLK 3
SOUTHWEST RANCHE FL	33332	1352	COUNTRY ACRES 92-38 BLOT 7 BLK 3
SOUTHWEST RANCHE FL	33332		COUNTRY ACRES 92-38 BLOT 8 BLK 3
SOUTHWEST RANCHE FL	33332	1352	COUNTRY ACRES 92-38 BLOT 9 BLK 3
SOUTHWEST RANCHE FL	33332	1337	COUNTRY ACRES 92-38 BLOT 4 BLK 4
SOUTHWEST RANCHE FL	33332	1337	COUNTRY ACRES 92-38 BLOT 5 BLK 4
SOUTHWEST RANCHE FL	33332	1318	COUNTRY ACRES 92-38 BLOT 6 BLK 4
SOUTHWEST RANCHE FL	33332	1318	COUNTRY ACRES 92-38 BLOT 7 BLK 4
SOUTHWEST RANCHE FL	33332		COUNTRY ACRES 92-38 BLOT 8 BLK 4
HIALEAH GARDENS FL	33018		COUNTRY ACRES 92-38 BLOT 9 BLK 4
SOUTHWEST RANCHE FL	33330	2628	COUNTRY ACRES 92-38 BTHOROUGHFARE RIGHT OF WAYSDEDICATED PER SAID PLAT
SOUTHWEST RANCHE FL	33332	1334	GRIFFIN 345 PLAT 129-22 BLOT 1 E1/2 GRIFFIN 345 PLAT 129-22 BINTEREST IN LOT 3,8,9,11,12,22,23,25,27,28,41,44,45,46,50, 55,63,64,67,75,76 TO ALL STS,AVESDRIVES,PARKS,BLVDS,WAYS, WALKSWATERWAYS & CANALS
PEMBROKE PINES FL	33082	0493	
SOUTHWEST RANCHE FL	33332		GRIFFIN 345 PLAT 129-22 BLOT 7 GRIFFIN 345 PLAT 129-22 BLOT 8,LESS N 25
DAVIE FL	33314		
SOUTHWEST RANCHE FL	33332	1367	GRIFFIN 345 PLAT 129-22 BLOT 15
SOUTHWEST RANCHE FL	33332	1311	GRIFFIN 345 PLAT 129-22 BLOT 16 GRIFFIN 345 PLAT 129-22 BLOT 23,LESS S 25
SOUTHWEST RANCHE FL	33332	1368	
SOUTHWEST RANCHE FL	33332		GRIFFIN 345 PLAT 129-22 BLOT 24
SOUTHWEST RANCHE FL	33332		GRIFFIN 345 PLAT 129-22 BLOT 31
SOUTHWEST RANCHE FL	33332		GRIFFIN 345 PLAT 129-22 BLOT 32
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 1
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 2
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 3
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 4
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 5
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 6
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 7
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 8
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 9
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 10
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 11
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 12
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 13
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 14
FORT LAUDERDALE FL	33301		TARA162-20 BLOT 15

FORT LAUDERDALE	FL	33301		TARA162-20 BLOT 16
FORT LAUDERDALE	FL	33301		TARA162-20 BPARCEL A
SOUTHWEST RANCHE	FL	33330	2628	TARA 162-20 BTHE THOROUGHFARES ARE DEDICATEDTO THE PUBLIC PER PLAT
SOUTHWEST RANCHE	FL	33332		GARDEN CREATIONS 176-184 BPARCEL A
WEST PALM BEACH	FL	33416	4680	FLA FRUIT LANDS CO SUB NO 12-17 D 29-50-40 & 30-50-40ALL THE PROPERTY KNOWN AS SOUTHNEW RIVER CANAL LYING WITHINSAID SEC 29 & 30 AND W OF R/WFOR I-75 LYING IN THE TOWN OFSOUTHWEST RANCHES
WEST PALM BEACH	FL	33416	4680	30-50-40COMM SW COR OF SEC 30,N 1436.90TO THE INTERSECTION WITH THEN/R/W/LINE OF SO FLA W/M/D CANAL# 11 & POB,ELY 1707.01,NLY 10,WLY 1706.71 TO W/L OF SEC 30,SLY 10 TO POB
MIAMI LAKES	FL	33016		30-50-40COMM SW COR SEC 30,NLY 1157.05M/L TO S R/W/L OF S NEW RIVERCANAL,ELY 638.50 TO POB,CONTELY 234.49,SLY 507.96,WLY 234.45,NLY 501.21 TO POB,LESS RD R/W & LESS PT INC'DIN PARCEL 116 OF CA 93-31722FOR GRIFFIN RD R/W
FORT LAUDERDALE	FL	33332		30-50-40COMM SW COR OF SEC 30,NLY 674 TOPOB,CONT NLY 483.05,ELY 441.76,SLY 495.61,WLY 441.50 TO POB ASIN OR 4462/897,LESS R/W PAR 118PER CA-93-12154 (OR 21580/73)
FORT LAUDERDALE	FL	33332		30-50-40COMM AT SW COR OF SAID SEC,NLY1157.05,ELY 441.76 TO POB,CONTELY 196.74,SLY 501.21,WLY196.65,NLY 495.61 TO POB LESSR/W & LESS NLY 60 FOR RD
MIAMI LAKES	FL	33016		30-50-40BEG SW COR SEC 30,N 1157.05 TOS R/W/L S NEW RIVER CANAL,ELY 872.99 TO POB,ELY 184.36,SLY 513.23,WLY 184.25,NLY 507.96TO POB LESS R/W & LESS PT INC'DIN PARCEL 116 OF CA 93-31722FOR GRIFFIN RD R/W
SOUTHWEST RANCHE	FL	33331		30-50-40BEG SW COR OF SEC 30,NLYALG W/L FOR 337,ELY 317,SELY 337 TO PT ON S/L OFSEC 30,WLY ALG S/L FOR317.15 TO SW COR OF SEC 30& THE POB,LESS R/W
SOUTHWEST RANCHE	FL	33331		30-50-40BEG SW COR SEC 30,ELY 317.15TO POB,CONT ELY 317.14,NLY 337,WLY 317,SLY 337 TO POB LESS R/W

SOUTHWEST RANCHE FL	33331	1013	30-50-40BEG SW COR SEC 30,ELY 634.29 TOPOB,CONT ELY 317.15,NLY 337,WLY 317,SLY 337 TO POB LESS R/W
MANASSAS VA	20112		30-50-40BEG SW COR SEC 30,ELY 951.44 TOPOB,CONT ELY 317.14,NLY 337,WLY 317,SLY 337 TO POB LESS R/W
VALRICO FL	33594		30-50-40BEG SW COR SEC 30,ELY ALGS/L 1268.58 TO POB,CONT ELY 287,NLY 757.51,WLY 287.16,SLY 748.31 TO POB LESS R/W
SOUTHWEST RANCHE FL	33331	1002	30-50-40BEG SW COR SEC 30,ELY ALGS/L 1268.58,NLY 337 TO POB,CONT NLY 337,WLY 316.86,SLY 337,ELY 317 TO POB LESS R/W
SOUTHWEST RANCHE FL	33331	1040	30-50-40PT OF SEC 30 DESC AS BEG SW CORSEC 30,ELY 951.44,NLY 337 TOPOB,CONT NLY 337,WLY 316.86,SLY 337,ELY 317 TO POB LESS R/W
SOUTHWEST RANCHE FL	33331		30-50-40PT OF SEC 30 DESC AS BEG SW CORSEC 30,ELY 634.29,NLY 337 TOPOB,CONT NLY 337,WLY 316.86,SLY 337,ELY 317 TO POB LESS R/W
SOUTHWEST RANCHE FL	33331	1004	30-50-40BEG 337 NLY OF SW COR SEC 30,CONT NLY ALG W/L 337,ELY 316.86,SLY 337,WLY 317 TO POB LESS R/WAKA:LOT EROLLING OAKS ACRES UNREC
SOUTHWEST RANCHE FL	33331	1001	30-50-40PT OF SEC 30 DESC AS BEG SW CORSEC 30,ELY 1268.58,NLY 674 TOPOB,CONT NLY 519.12,WLY 209.54,SLY 513.23,ELY 210.59 TO POB,LESS N 90.04 FOR R/W PAR 115 PERCA-93-12154 (OR 21580/73)
SOUTHWEST RANCHE FL	33330	2628	30-50-40S 25 OF SW1/4 OF SAID SEC THATIS 255 E OF W/L TOGETHER WITHALL LANDS LYING WITHIN 70 OFSAID PT PER R/W MAP 13/81
SOUTHWEST RANCHE FL	33330	2628	30-50-40ALL LAND WITHIN 25 OF FOLL DESCC/L,BEG SW COR SEC 30,NLY 674,E316.86 TO POB,ELY 788.72 TO PTOF TERMINATION,TOG WITH ALL LANDWITHIN 70 OF BOTH POB & PT OFTERM TOG WITH ALL LAND WITHIN 25OF FOLL DESC C/L,BEG S/W COR OFSEC,ELY 634.29 TO POB,NLY 674 TOPT OF TERMINATION AS PER R/W MAP
SOUTHWEST RANCHE FL	33326		ST PAUL LUTHERAN CHURCH 148-18 BPARCELS 1 & 2
FORT LAUDERDALE FL	33301	1801	ST PAUL LUTHERAN CHURCH 148-18 BDEDICATED THOROUGHFARES RIGHT OFWAYS PER SAID PLAT

			FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 24 W1/2 LESS E 28.99THEREOF EXCEPT PT LYING WITHIN15 OF S/L OF NW1/4 OF SEC 31TOGETHER WITH PT LYING E OF W/LOF E1/2 OF TR 24 EXT'D SLY &LYING WITHIN 15 OF S/L OF NW1/4LESS PT THEREOF LYING WITHIN 40OF E/L OF NW1/4 OF SEC 31
SOUTHWEST RANCHE FL	33331	2369	
SOUTHWEST RANCHE FL	33331	1022	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 20 W1/2 OF W1/2
SOUTHWEST RANCHE FL	33331	2209	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 28 W 330 LESS R/W FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 28 LESS E1/2 & LESS W 330& LESS RD R/W
SOUTHWEST RANCHE FL	33331	2209	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 28 E1/2 LESS THAT PORDESC IN OR'S 25068/393 &30539/1330;LESS S 25 FOR R/WAKA:E 35 TRACT 28
SOUTHWEST RANCHE FL	33330		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40A POR OF TR 28 DESC AS:COMM ATNE COR SAID TR 28;W 35 TO POB,W 304.12,S 305.06,E 304.77,N 305.06 TO POB
CORAL GABLES	FL	33134	
HIALEAH	FL	33012	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TR 18 W1/2 OF W1/2 LESS R/W
SOUTHWEST RANCHE FL	33331	1010	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TR 17 W1/2 OF W1/2,LESS R/W
SOUTHWEST RANCHE FL	33330	2628	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-4050 STRIP OF LAND THAT LIES 25ON EACH SIDE OF FOLLOWING DESCC/L,BEG AT PT ON S/L OF TR 18THAT IS 50 W OF E/L,WLY ALG S/LOF SAID TR TO PT ON S/L 255 E OFW/L OF TR 31 TOGETHER WITH ALLLAND IN TR 30 & 31 THAT LIESWITHIN 70 OF SAID DESC PT THAT
SOUTHWEST RANCHE FL	33330	2628	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-4050 STRIP OF LAND LYING 25 ONEACH SIDE OF FOLLOWING DESC C/L,BEG AT A PT ON S/L TR 21 THAT IS50 W OF E/L OF SAID TR,WLY ALGS/L OF TRS 21 & 28 TO SW COR OFE1/2 OF W1/2 OF TR 28,TOGETHERWITH ALL LAND IN TRS 27 & 28THAT LIES WITHIN 70 OF SAID

			FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-4050 STRIP 25 ON EA SIDE OF FOLLDESC C/L,BEG NW COR OF E1/2 TR27,S ALG W/L OF E/L TR 27,26 &25 TO PT 120 N OF SW COR OF E/LTR 25,TOG WITH ALL LAND IN TR 25WITHIN 70 OF SAID PT ON W/L OF E1/2 TR 25) 120N OF SW COR OF E1/2 TR 25)LESS P/P/A 81-
SOUTHWEST RANCHE FL	33330	2628	12 B FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 19 W1/2 OF W1/2 LESS R/W
SOUTHWEST RANCHE FL	33331	1022	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 21 W3/5 OF W1/2 LESS R/W
SOUTHWEST RANCHE FL	33331		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TR 22 W1/2 OF W1/2 LESS R/W,TR 23 W1/2 OF W1/2
SOUTHWEST RANCHE FL	33331	2243	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 25 W1/2 LESS R/W & LESSW 2 ACRES OF W1/2
SOUTHWEST RANCHE FL	33331		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40W 2 ACRES OF W1/2 OF TRACT 25DESC AS:BEG NW COR TR 25,E ALGN/L TR 25 FOR 263.58,S 330.38,W264.24,N 330.08 TO POB
SOUTHWEST RANCHE FL	33331		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TR 26 W1/2 LESS R/W &LESS P/P/A "CAPUZZI PLAT"
MIRAMAR	FL	33029	
SOUTHWEST RANCHE FL	33331		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TR 27 W1/2 OF W1/2 LESS R/WSFOR SW 52 CT & FOR SW 184 AVE
SOUTHWEST RANCHE FL	33331		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TR 27 E1/2 OF W1/2 LESSR/W
SOUTHWEST RANCHE FL	33331		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TR 29 E1/2 OF E1/2,LESSOR 6409/655,TR 30 E1/2 OF E1/2LESS R/W LESS W 15 THEREOF
SOUTHWEST RANCHE FL	33331	1024	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 29 W1/2 OF E1/2,30 W1/2 OF E1/2 LESS R/W
MIAMI SHORES	FL	33138	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40POR OF W1/2 OF E1/2 OF W1/2 OFTRACTS 29 & 30 DESC'D AS: COMMAT NW COR OF NW1/4 OF NW1/4 OFSEC 31, S 660.12, E 320.21, S 25TO POB, E 160.13, S 635.11, W160.81, N 635.12 TO POB
SOUTHWEST RANCHE FL	33331	1028	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 29 W1/2 OF W1/2,30 W1/2 OF W1/2 LESS R/W

			FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-41S2/5 OF THE FOLLOWING DESCPROPERTY,E1/2 OF E1/2 OF TR 29TOGETHER WITH E1/2 OF E1/2 TR 30ALSO W 15 OF E1/2 OF E1/2 TRS 29& 30
SOUTHWEST RANCHE FL	33331	1024	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40POR OF E1/2 OF E1/2 OF W1/2 OFTRACTS 29 & 30 DESC'D AS: COMMAT NW COR OF NW1/4 OF NW1/4 OFSEC 31, S 660.12, E 320.21, S25, E 160.13 TO POB, E 160.13,S 635.11, W 160.81, N 635.11 TOPOB
MIAMI SHORES FL	33138		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 31 E1/2 OF E1/2 LESS R/W
SOUTHWEST RANCHE FL	33331	1023	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 31 W1/2 OF E1/2 LESS R/W
SOUTHWEST RANCHE FL	33331		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 31 E1/2 OF W1/2 LESS R/W
SOUTHWEST RANCHE FL	33331	1027	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 31 W1/2 OF W1/2 LESS R/W
SOUTHWEST RANCHE FL	33331	1027	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TR 32 E 347.35 LESS R/W
SOUTHWEST RANCHE FL	33331		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 32 W1/2 OF W1/2 LESS R/W
SOUTHWEST RANCHE FL	33331	1015	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TRACT 32 E1/2 OF W1/2 LESS R/W
SOUTHWEST RANCHE FL	33331	1016	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40N 25 OF NW1/4 OF SAID SEC THATIS 255 E OF W/L TOGETHER WITHALL LANDS LYING WITHIN 70 OFSaid PT,LESS PT INC'D INOR 16268/987,LESS P/P/A WILLIAMSPLAT 173-145 B;AS PER R/W MAP13/81
SOUTHWEST RANCHE FL	33330	2628	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40POR OF TRS 33 & 34 DESC AS FOL,COMM AT NW COR TR 33,S ALGW/L OF TRS 33 & 34 FOR 365.76,ELY 300.99,NLY 357.73,WLY300.92 TO POB
SOUTHWEST RANCHE FL	33332		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40N1/2 OF FOLLOWING DESC PROPERTY,PT OF TRS 45,46 & 47 DESC AS BEG36 S OF NE COR TR 45,WLY 325.58,NLY TO A PT 325.58 WLY OF E/L OFTR 47,ELY 325.58,SLY ALG E/L OFTRS 45,46,47,660.12 TO POB AS INOR 3739/553 LESS R/W
SOUTHWEST RANCHE FL	33331	2218	

			FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40PT TR 45,46 DESC AS COMM 36 S OFNE COR,W TO 72 S OF NW COR OFTR 45 FOR 651.16 TO POB,CONT W325.79,S 330.03,E 325.79,N330.04 TO POB LESS S 25 & W325.57 OF E 976.72 OF FOL,BEG 36S NE COR,S 330.06 36 S SE COR,W1304.03,N 330.03 TO 72 S OF NW C
SOUTHWEST RANCHE FL	33331		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40PT TRS 45 & 46 DESC AS BEG 36 SOF NE COR TR 46,SLY ALG E/LTRS 45 & 46 330.06 TO A PT 36 SOF SE COR TR 46,WLY 1306.86 TOPT 72 S OF SW COR TR 46,NLY ALGW/L TRS 45 & 46 330.03 TO PT 72S OF NW COR TR 46,ELY 1304.03 TOPOB LESS E 976.72 AS IN
SOUTHWEST RANCHE FL	33331		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40W 325.57 OF E 651.15 OF THAT PTOF TR 46 & 47 DESC AS FOL,BEG 36S OF NE COR TR 47,S 330.06,W 1304.03 TO A PT ON W/L OFTR 46 THAT IS 72 S OF SW COR OFTR 47,NLY 330.03,ELY 1301.34 TOE/L OF TR 47 & POB LESS R/W
MIAMI	FL	33152	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40W 325.58 OF E 651.16 OF PT OFTRS 45 & 46 INC IN FOL DESC,BEGON E/L TR 45 AT PT 36 S OF NECOR,W 1306.86 TO PT ON W/L 72 SOF NW COR TR 45,NLY 330.03 TO PT72 S OF NW COR TR 46,E 1304.03,S 330.06 TO POB,LESS R/W
SOUTHWEST RANCHE FL	33331	2231	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40PT TRS 46 & 47 DESC AS BEG 36 SOF NE COR TR 47,SLY ALG E/LTRS 46 & 47 330.06 TO PT 36 SOF SE COR TR 47,WLY 1304.03 TOPT 72 S OF SW COR TR 47,NLY ALGW/L TRS 46 & 47 330.03 TO PT 72S OF NW COR TR 47,ELY 1301.34TO POB LESS E 976.72 AS IN
SOUTHWEST RANCHE FL	33331		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40THE E 234.97 OF THE FOL,ALL OFTR 48 & PT OF TR 47 DESC AS BEGNE COR OF TR 48,SLY 366.06,WLY1301.34 TO A PT ON W/L OF TR 47402.03 S OF NW COR OF TR 48,NLY402.03 TO NW COR OF TR 48,ELY1297.72 TO POB LESS R/W
SOUTHWEST RANCHE FL	33331		

WEST HILLS	CA	91307		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40TR 48 & PT 47 DESC AS BEG NE COROF TR 48,SLY 366.06,WLY 1301.34TO PT ON W/L TR 47,NLY 402.03TO NW COR 48,ELY 1297.72 ALGN/L TO POB,LESS THEREFROME 1027.01 THEREOF LESS R/W
SOUTHWEST RANCHE FL		33331	2219	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40THE W 266.43 OF THE E 749.61 OFALL OF TR 48 & THAT PT OF 47DESC AS BEG NE COR TR 48,SLY ALGE/L OF TR 47 & 48 366.06,WLY1301.34 TO PT ON W/L TR 47,NLY402.03,ELY ALG N/L TR 48 1297.72TO POB LESS R/W
DAVIE	FL	33331		FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40PT OF TRACTS 47 & 48 DESC AS,THE W 248.23 OF E 483.18 OF THEFOL DESC PAR,BEG NE COR OF TRACT48,SLY ALG E/L OF TRACTS 47 & 48FOR 366.06,WLY 1301.34 TO A PT ON W/L OF TR 47 AT A PT 402.03S OF NW COR OF TRACT 48,NLY402.03 TO NW COR OF TR 48,ELY
SOUTHWEST RANCHE FL		33331	2221	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40PT TRS 47 & 48 DESC AS W 277.40OF E 1027.01 OF THE FOLLOWINGDESC PARCEL,BEG NE COR OF TR 48,SLY ALG E/L OF SAID TRS 47 & 48366.06,WLY 1301.54 TO PT ON W/LTR 47 THAT IS 402.03 S OF NW COROF TR 48,NLY 402.03 TO NW COR OFTR 48,ELY 1297.72 TO POB
SOUTHWEST RANCHE FL		33330	2628	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-4050 STRIP OF LAND LYING 25 ONEACH SIDE OF FOLLOWING DESC C/L,BEG SE COR OF TR 33,WLY ON ALINE THAT FORMS AN ANGLE OF90-46- 47 IN NW QUADRANT WITH N/SCENTERLINE OF SEC 31,TO PT THATIS 255 E OF W/L OF SAID SEC,LESSE 50,TOGETHER WITH ALL LAND
FORT LAUDERDALE FL SOUTHWEST RANCHE FL		33301 33331	1801	FLA FRUIT LANDS CO SUB NO 12-17 D 31-50-40POR OF W1/2 OF W1/2 TR 27,SEC 31LYING WITHIN 60 FEET EAST ANDPARA WITH W/L OF NW1/4 SEC 31 ALMAS ACRES 81-12 BLOT 1
MIAMI SPRINGS	FL	33166		ALMAS ACRES 81-12 BLOT 2
SOUTHWEST RANCHE FL SOUTHWEST RANCHE FL		33331 33331		ALMAS ACRES 81-12 BLOT 3 ALMAS ACRES 81-12 BLOT 4
SOUTHWEST RANCHE FL SOUTHWEST RANCHE FL		33331 33331		ALMAS ACRES 81-12 BLOT 5 ALMAS ACRES 81-12 BLOT 6

SOUTHWEST RANCHE FL	33330	2628	ALMAS ACRES 81-12 BTHOROUGHFARES DEDICATED TOPUBLIC PER PLAT 81-12 B
DORAL FL	33178		CAPUZZI PLAT 145-42 BTRACT A LAKHANI PLAT 173-30 BTRACT A LESS E 17.5 PEROR 37981/1902 & OR 38053/1339
SOUTHWEST RANCHE FL	33331		
SOUTHWEST RANCHE FL	33331		WILLIAMS PLAT 173-145 BPARCEL A
			EVERGLADES LAND CO SUB 1-63 D36- 01-39 PORTIONS OF TRACTS 33,34,48,49,63 AND 64 TOGETHER WITHPORTIONS OF TRACTS 1,2,16,17,31-34, 48, 49 AND 63 OFEVERGLADES LAND CO SUB 2-1 D1- 51-39 PER OR 6313/267, LESSPOR TR 63 OF SEC 1 LYING WITHIN100 FT NORTH AND PARALLEL WITHS/L OF SEC 1
SOUTHWEST RANCHE FL	33330	2628	
			EVERGLADES LAND CO SUB 1-63 D36- 50-39 & 01-51-39THE EAST 25 FT OF TRACTS 63, 50LESS N1/2 OF S1/2, TRS 47, 34,31 LESS N1/2;TOG WITH W 25 FT OFTRS 49,48 AND 33 LESS LESS P/P/A138-1 B,TR 32 LESS S1/2 OF N1/2,TR 17 LESS S1/2 OF S1/2,TRS 16 &1 OF SEC 01-51-39 TOG WITH TR 64& 48 W 25 FT,TRS 63,50,47 E 25
SOUTHWEST RANCHE FL	33330	2628	



**Town of Southwest Ranches**  
**13400 Griffin Road**  
**Southwest Ranches, FL 33330-2628**

**(954) 434-0008 Town Hall**  
**(954) 434-1490 Fax**

**Town Council**  
**Steve Breitkreuz, Mayor**  
**Gary Jablonski, Vice Mayor**  
**Jim Allbritton, Council Member**  
**Bob Hartmann, Council Member**  
**David Kuczenski, Council Member**

**Andrew D. Berns, MPA, Town Administrator**  
**Keith M. Poliakoff, JD, Town Attorney**  
**Russell Muniz, MPA, Assistant Town Administrator/Town Clerk**  
**Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator**

### **COUNCIL MEMORANDUM**

**TO:** Honorable Mayor Breitkreuz and Town Council  
**VIA:** Andrew Berns, Town Administrator  
**FROM:** Jeff Katims  
**DATE:** 3/24/2022  
**SUBJECT:** ORDINANCE EXCLUDING CERTAIN DRAINAGE EASEMENTS FROM NET LOT AREA

#### **Recommendation**

The proposed Ordinance is a policy matter for consideration of the Town Council in its legislative capacity.

#### **Unanimous Vote of the Town Council Required?**

Yes

#### **Strategic Priorities**

A. Sound Governance

#### **Background**

At its December 16, 2021 meeting, the Town Council voted to table this ordinance indefinitely pending further CPAB consideration. Staff presented a modified version of the ordinance to the CPAB at its February 17th, 2022 meeting. The CPAB voted unanimously to recommend the revised ordinance to the Town Council.

The intent of both the modified ordinance is to ensure that subdivisions of moderate and large size in the Rural Estate (1-acre) zoning district provide sufficient drainage retention (in the absence of a lake) without rendering lots unusable for agricultural pursuits. The ordinance does not apply to parcels under 5.5 gross acres so as not limit subdivision of properties that could support 4 to 5 lots under today's regulations.

The original ordinance presented to Council in December, 2021 affected all properties in all residential zoning districts regardless of size. The revised ordinance affects only larger properties and does so in a graduated

manner, such that the full impact of the original ordinance applies only to parcels 7.5 gross acres or larger.

For parcels with 5.5 to 7.49 gross acres, drainage conveyance and surface water management easements or portions thereof wider than 15 feet must be excluded from the net lot area calculation. For parcels 7.5 gross acres and larger, such easements or portions thereof wider than 10 feet must be excluded from the net lot area calculation.

**Fiscal Impact/Analysis**

N/A

**Staff Contact:**

Jeff Katims

**ATTACHMENTS:**

Description	Upload Date	Type
Ordinance	3/14/2022	Ordinance

**REGULAR MEETING MINUTES OF THE TOWN COUNCIL**  
**Southwest Ranches, Florida**

Thursday 7:00 PM

February 10, 2022

13400 Griffin Road

Present:

Mayor Steve Breitkreuz

Andy Berns, Town Administrator

Vice Mayor Gary Jablonski

Russell Muñiz, Assistant Town Administrator/Town Clerk

Council Member Jim Allbritton

Martin D. Sherwood, Town Financial Administrator

Council Member Bob Hartmann

Keith Poliakoff, Town Attorney

Council Member David S. Kuczenski

Regular Meeting of the Town Council of Southwest Ranches was held at 13400 Griffin Road in the Southwest Ranches Council Chambers. The meeting, having been properly noticed, was called to order by Mayor Breitkreuz at 7:06 PM. Attendance was noted by roll call and was followed by the Pledge of Allegiance.

**Quasi-Judicial Hearings**

**3. Martell Waiver of Plat, WP-31-21**

A RESOLUTION AND FINAL ORDER OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING WAIVER OF PLAT APPLICATION NO. WP-31-21 TO SUBDIVIDE 4.39 GROSS ACRES OF PROPERTY INTO TWO LOTS OF 2.03 AND 2.26 NET ACRES; GENERALLY LOCATED AT THE NORTHEAST QUADRANT OF THE SW 54TH PLACE INTERSECTION WITH SW 208 LANE; LEGALLY DESCRIBED AS TRACT 64 LESS THE WEST 25 FEET, IN SECTION 34, TOWNSHIP 50 SOUTH, RANGE 39 EAST, "EVERGLADES LAND COMPANY'S SUBDIVISION", ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 2, PAGE 1, OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, SAID LANDS LYING AND BEING IN BROWARD COUNTY, FLORIDA, AND LESS THAT PORTION OF TRACT 64 DESCRIBED IN EXHIBIT "A" HERETO; AUTHORIZING THE MAYOR, TOWN ADMINISTRATOR, AND TOWN ATTORNEY TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY TO PROPERLY TO EFFECTUATE THE INTENT OF THIS RESOLUTION; PROVIDING FOR RECORDATION; AND PROVIDING AN EFFECTIVE DATE. **{Tabled from December 16, 2021}**

The following motion was made by Vice Mayor Jablonski, seconded by Council Member Hartmann and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitkreuz voting yes.

**MOTION: TO APPROVE SUBJECT TO REMOVING STAFF RECOMMENDATION # 2 (REQUIRING DECLARATION OF RESTRICTIVE COVENANTS RESTRICTING OWNERSHIP OF THE SUBDIVIDED TRACT EXCLUSIVELY TO THE PETITIONER AND ONE ADDITIONAL PARTY FOR A PERIOD OF AT LEAST 5 YEARS).**

**4. Resolution Approving Riley's Estates Plat**

A RESOLUTION AND FINAL ORDER OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING APPLICATION NO. PL-58-21, THE RILEY'S ESTATES PLAT, COMPRISING TWO SINGLE-FAMILY DWELLING LOTS ON 8.4 ACRES; GENERALLY LOCATED ON THE EAST SIDE OF THOROUGHbred LANE APPROXIMATELY 250 FEET FROM ITS SOUTHERN

TERMINUS AND LEGALLY DESCRIBED AS LOT 8 OF MEADOWVIEW ESTATES, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 152, PAGE 17 OF THE BROWARD COUNTY PUBLIC RECORDS; AUTHORIZING THE MAYOR, TOWN ADMINISTRATOR, AND TOWN ATTORNEY TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY TO EFFECTUATE THE INTENT OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

The following motion was made by Vice Mayor Jablonski, seconded by Council Member Kuczenski and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitreuz voting yes.

**MOTION: TO APPROVE THE RESOLUTION SUBJECT TO STAFF RECOMMENDATIONS.**

**5. Public Comment**

The following members of the public addressed the Town Council: Japitpaul Singh, Parnett Singh, Ruben Alen, Dee Schroeder, Newell Hollingsworth, David Sears, Debbie Green and Mary Gay Chaples.

**6. Board Reports**

Debbie Green spoke on behalf of the School Education Advisory Board, mentioned the Barn Dance that will be held on March 12<sup>th</sup> at Rolling Oaks Barn, and the Unity in Diversity 5K Run/Walk being held on April 9<sup>th</sup>.

George Morris representing the Drainage Infrastructure Advisory Board, and the Comprehensive Planning Advisory Board indicated that they did not have recent meetings due to a lack of a quorum. On behalf of the Aster Knight/Southwest Ranches Park Foundation, he spoke about the Carnival that was recently held on the Town owned 5-acre parcel and the upcoming Farmer's Market. He thanked Vice Mayor Jablonski for his comments during the last meeting about providing some facilities at that park.

**7. Council Member Comments**

Vice Mayor Jablonski advised residents that they should not put coconuts in black garbage bags and set it out for bulk. They needed to be set out in clear plastic bags or in a cardboard box. The waste hauler has advised that people are placing inappropriate material in the black bags such as paint and they have advised that they will not pick up the coconuts if they are placed in the black bags, since they can't tell what's inside. He advised that the Town should come up with a name for the Town owned 5-acre parcel. He suggested Southwest Meadows Preserve but felt the decision should be left up to the Parks Board or have a Town contest. He mentioned several upcoming activities such as the Barn Dance on March 12<sup>th</sup>, the Unity in Diversity 5K on April 9<sup>th</sup>, the Spring Egg Hunt on April 2<sup>nd</sup>, the Household Hazardous Waste and Prescription Drug Drop Off on March 12<sup>th</sup>. He further advised that Town Hall would be close on February 21<sup>st</sup> for President's Day, the DMV FLOW Program would be on site February 23<sup>rd</sup> and the Broward County Property Appraiser's office staff would be on site February 17<sup>th</sup>.

Council Member Hartmann spoke about paving projects going on out west. He advised that he drove around to look at the ongoing project the day before and it was coincidentally after a rain storm. During his drive around he observed that at two of the intersections (SW 199 & SW 50<sup>th</sup> Manor and SW 201<sup>st</sup> Avenue & SW 50 Manor) there was standing water, which was the primary reason to perform these improvements. He did not believe these intersections were crowned properly and questioned whether it was too late to have them corrected. He also observed gaps in the pavement on SW 201 Avenue and SW 203 Avenue where both sides of the newly paved street met. He also observed edges of the road that had 4-5 inches thick of asphalt and felt that while the contractor was trying to make the road even they also paved past the road bed and paving on the dirt. He felt that the swales were not consistent. Some were 8 feet wide, some were 1 foot wide, and the way that some of the swales were done where it meets the road can cause damage to cars that may park in the swale. He felt that a possible solution would be to utilize a landscape architect, or a Professional Engineer go through the area where we intend on placing swales and design something that is going to flow properly. He also felt that the grass provided by the Town required a better solution. While Bahia grass holds up better than Saint Augustine grass in the dry season when it is installed, he felt residents should be given a choice. He suggested that residents be required to send back a response card indicating their preference for Saint Augustine, otherwise the Town would be installing Bahia grass. He suggested the possibility of hiring a Construction and Engineering Inspection (CEI) company to inspect the project throughout the entire process.

Mayor Breitkreuz agreed that this was an important issue that needed to be addressed. He felt it was important to inform residents even before the project started what would be occurring. As far as the grass issue, he liked Council Member Hartmann's proposal but was concerned to be fair to the residents that would be affected in the future and those who have already been impacted. He suggested that those who did not opt for the Bahia would be given the difference between the two grass types which roughly equated to \$75 per pallet. This would allow residents affected by future projects as well as residents affected by past projects to be compensated for the difference. Mayor Breitkreuz also expressed his concern about the inconsistencies noted by Council Member Hartmann. He wished to have a better explanation as to why the project was completed in that manner as there may be a justifiable reason why. He had grave concerns with the swales as he was aware that they should be built at a 4:1 slope yet the conditions that exist appear to be significantly steeper. Vice Mayor Jablonski indicated that he was an observer on the walk-through last Friday. He indicated that Town Engineer Rod Ley explained the differences in slopes from one side of the street to another. He felt that Town Engineer Ley needed to be present to help explain but unfortunately was not able to join us this evening.

Town Administrator Berns reminded the Town Council that the project was not yet final. It would need to be within the plan specifications before being approved. He also reminded the Town Council that Town Staff have held to the standards in place from the TSDOR program. In response to some of the opposition received from this project, the Drainage and Infrastructure Advisory Board (DIAB) was slated to discuss the TSDOR specification when the Town Council was in Tallahassee during Broward Days but he asked that it be discussed upon Council's return. He anticipated this would be a point of discussion at the next DIAB meeting which Council would be attending.

Council Member Hartmann noticed that some of the swales were about a foot deep, and the slope seemed to be too steep. He also wanted to address the horse crossings that the Town had requested and indicated that the County had expended all the funds they were going to expend so the Town needed to consider this project completed. He indicated shortly after he was elected, he approached members of the Weston City Commission about the multipurpose trail on Bonaventure Boulevard and was met with opposition because of the schools nearby. He thanked a resident for bringing up their concerns about bulk collection issues. He advised that the Town would be negotiating a new contract and would try to correct these issues with the new contract. He also spoke of a recent MPO Meeting where a proposal to widen the Florida Turnpike to 12 lanes was discussed from I-595 to Wiles Road. He also spoke of the Turnpike Authority's efforts to acquire more right-of-way to install pipelines along the Turnpike. He then went on to speak of the City of Miramar's project to paint lines and give the optical illusion of narrowing the roadway with a high-end house paint. He suggested that the Public Safety & Traffic Committee and the DIAB take a field trip to visit similar projects that are ongoing in Pompano Beach and Fort Lauderdale.

Council Member Kuczenski also indicated that he visited the paving projects on SW 199<sup>th</sup> Avenue and SW 202<sup>nd</sup> Avenue. He observed that the swales looked like a water collection area and did not feel like the water would flow but would be a habitat for mosquitos. He felt that the \$250,000 that the Town received for the Stormwater Master Plan should give the Town some guidance. He felt that the Town needed to be very careful with the way we are spending our residents' tax dollars on these paving projects. He indicated his support for the Mayor's proposal to give residents \$75 per pallet if they chose not to take the Bahia grass and opted for Saint Augustine. He indicated that several guardrails around Town had been damaged from motor vehicle accidents. Regarding the bridge crossing Bonaventure onto Griffin Road he indicated that he spoke with a few Weston Commissioners and their Mayor about a dedicated horse lane across that bridge. Based on the feedback he received from them, he was optimistic that the dedicated lane would be provided.

Council Member Allbritton responded to questions raised during Public Comments regarding the Town Council's trip to Broward Days in Tallahassee. He felt it was important for the Town to be there as there was much legislation being considered by the Legislature that would erode our Home Rule powers. He announced that the Public Safety & Traffic Committee held their first meeting and he invited all interested parties to attend. He advised that the Green Meadows Drainage project was underway in three different areas. He believed that when complete the project would effectively move water. He was saddened to hear about residents losing some of their animals to coyotes.

Mayor Breitreuz felt that illegal dumping was becoming more of a problem. He asked residents to call Davie Police if they witness this. Once documented by Davie Police the Town will ensure that it gets picked up at no cost to the resident. He also advised that there have been several reports of bulk trucks skipping pick up without explanation. He felt this was frustrating and it was something that we would seek to address in the new contract. He also wished to see a change in the new contract as it related to the bulk hauler not removing bulk if it was generated by landscapers hired by the property owner. He felt that as residents get older, they may not be

able to maintain their trees and put their bulk out. He felt it should not make any difference if the tree is maintained and set out for collection by a hired contractor or the property owner. He spoke about the Town Council's recent trip to Tallahassee. He felt it was very productive because there were some good conversations on issues important to the Town and those conversations form good relationships going forward. He stated that the Council met with Representative Bartleman, and he met with some County Commissioners, and other members of the Broward League of Cities. He felt the Town was successful in bringing attention to appropriations that would affect the Town. He spoke about the fireworks bill, and indicated it was at a hard stop this year and the Town would need to get creative for next year's session. Responding to a comment made during Public Comments, he advised that the Town does have a uniform speed limit of 25 M.P.H. except on certain highly trafficked streets. He was excited to announce that the Town will be holding a Farmers Market on the Town owned 5-acre parcel this Spring. He congratulated George Morris and the Southwest Ranches Parks Foundation for the success of the Carnival. He asked that the Parks Board decide the process to name the Town owned 5-acre parcel. Lastly, he wanted to clarify his proposal regarding the cash subsidy to residents for grass on Town projects. If the resident was fine with Bahia, then the project proceeds as planned. If the resident was not ok with the Bahia grass, then they would inform the Town and we would not lay down the Bahia. The resident would pay for and arrange for delivery of the Saint Augustine grass, the Town would then reimburse the resident \$75 per pallet. If the Saint Augustine grass was onsite when the contractor was laying the Bahia grass, they could lay down the Saint Augustine for the resident. If not, the resident would be responsible for laying down the Saint Augustine on their own. He felt it was important to communicate these options to the residents in advance.

Town Attorney Poliakoff asked if the resident would be required to have irrigation. He believed the Code might need to be amended to allow us to go after the resident if they failed to maintain the grass. Mayor Breitkreuz advised that he did not wish to go after the resident as it was their yard. Town Attorney Poliakoff advised that it was actually the Town's swale, not the resident's yard. He asked if this was for future or current projects. Mayor Breitkreuz advised that if a resident refused the Bahia previously and laid Saint Augustine, they should be reimbursed \$75 per pallet. Town Administrator Berns suggested that this discussion be referred to the DIAB since Town Engineer Ley is going to be responsible. Town Attorney Poliakoff questioned how this expenditure would be paid for. The Town Financial Administrator suggested that it can be accounted for with a year-end budget adjustment. Council Member Hartmann expressed concern with people trying to abuse the reimbursement and felt some safeguards needed to be in place to prevent this. Town Attorney Poliakoff suggested an "aerial takeoff" could be done to verify which properties warranted reimbursement instead of requiring receipts. The Town Council agreed to send this proposal to the DIAB for consideration and a recommendation.

Council Member Kuczenski returned to the Bulk Waste issue and suggested that the trucks have a check sheet that should they skip a pile they document why the pile was missed. Town Administrator Berns advised that the trucks were equipped with GPS and they are able to report back why piles are missed. Often there are circumstances that dictate and warrant why the bulk piles were missed. He further advised that the Town's solid waste consultant would present to the Town Council on February 24<sup>th</sup> and would hold a public workshop on Saturday February 26<sup>th</sup>.

Council Member Hartmann spoke about the recent trip to Broward Days in Tallahassee and suggested a different strategy for future years. He suggested possibly having some members go up for Broward Days and some members go up when our elected representatives would be available to discuss issues that were pressing for the Town.

## **8. Legal Comments**

Responding to Council Member Hartmann's last suggestion, Town Attorney Poliakoff suggested that the Council go to Tallahassee a day or two before Broward Days and this way both objectives could be accomplished.

## **9. Administration Comments**

Town Administrator Berns offered no further comments. Assistant Town Administrator Muñiz advised the Davie Fire Department is holding an eight (8) week Community Emergency Response Team (CERT) class for any Southwest Ranches residents, staff and Town Council. Assistant Town Administrator Muñiz congratulated Town Financial Administrator Sherwood on his retirement and stated the he will be missed, and the Town has big shoes to fill. He wished everyone a happy holiday season and congratulated the Town Council on working so cohesively together.

## **Ordinance – 2<sup>nd</sup> Reading**

**10.** AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, AMENDING THE TOWN OF SOUTHWEST RANCHES UNIFIED LAND DEVELOPMENT CODE ("ULDC"), ARTICLE 10 ENTITLED, "DEFINITIONS," SECTION 010-030, "TERMS DEFINED" TO AMEND THE MEANING OF THE TERM, "FLAG PLOT;" AMENDING ARTICLE 15, "GENERAL PROVISIONS," SECTION 015-110, "FLAG PLOTS," TO REVISE THE STANDARDS FOR FLAG PLOTS AND PROVIDING FOR LOTS MADE NONCONFORMING BY THIS ORDINANCE; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND, PROVIDING FOR AN EFFECTIVE DATE. {Approved on First Reading - December 16, 2021} **{Approved on First Reading – December 16, 2021}**

The following motion was made by Vice Mayor Jablonski, seconded by Council Member Hartmann and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitzkreuz voting yes.

## **MOTION: TO APPROVE THE ORDINANCE ON SECOND READING.**

**11.** AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, AMENDING THE TOWN OF SOUTHWEST RANCHES UNIFIED LAND DEVELOPMENT CODE ("ULDC"), ARTICLE 115, "PLATTING AND SUBDIVISION OF LAND," DIVISION 1., "PLATTING," SECTION 115-010, "APPLICABILITY," AND DIVISION 2., "WAIVER OF PLAT," SECTION 115-070, "PURPOSE," TO RESTRICT THE USE OF THE WAIVER OF PLAT PROCESS FOR SUBDIVISION AND MAKE CHANGES OF A HOUSEKEEPING NATURE; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND, PROVIDING FOR AN EFFECTIVE DATE. {Approved on First Reading - December 16, 2021}

The following motion was made by Vice Mayor Jablonski, seconded by Council Member Kuczenski and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitzkreuz voting yes.

**MOTION: TO APPROVE THE ORDINANCE ON SECOND READING SUBJECT TO REMOVING SECTION 4(B) FROM ARTICLE 155, DIVISION 2, SECTION 115-070 TO REMOVE THE REQUIREMENT FOR A DEED RESTRICTION FOR 5 YEARS TO REQUIRE THE PETITIONER TO PERMANENTLY RESIDE ON THE PROPERTY AND MAINTAIN HOMESTEAD EXEMPTION STATUS.**

**12.** AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, AMENDING THE TOWN OF SOUTHWEST RANCHES UNIFIED LAND DEVELOPMENT CODE ("ULDC"), ARTICLE 140 ENTITLED, "VARIANCES," SECTION 140-020 "AUTHORITY" TO EXPAND THE TOWN COUNCIL'S AUTHORITY TO GRANT VARIANCES; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND, PROVIDING FOR AN EFFECTIVE DATE. {Approved on First Reading - December 16, 2021}

The following motion was made by Council Member Kuczenski, seconded by Vice Mayor Jablonski and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitzkreuz voting yes.

**MOTION: TO APPROVE THE ORDINANCE ON SECOND READING.**

**13.** AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, AMENDING ALL SECTIONS OF THE TOWN OF SOUTHWEST RANCHES' PROCUREMENT CODE, CODIFIED IN THE TOWN'S CODE OF ORDINANCES, INCLUDING TO MODIFY THE PURCHASING THRESHOLDS; BRINGING THE PROCUREMENT CODE INTO CONFORMITY WITH RECENTLY ENACTED 2 CFR 200 FEDERAL REGULATIONS, STATE STATUTES AND BROWARD COUNTY CODE; TO PROVIDE AUTHORIZATION FOR THE USE OF ELECTRONIC TRANSMISSIONS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE TOWN'S CODE OF ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE. {Approved on First Reading - January 27, 2022}

The following motion was made by Vice Mayor Jablonski, seconded by Council Member Hartmann, and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitzkreuz voting yes.

**MOTION: TO APPROVE THE ORDINANCE ON SECOND READING SUBJECT TO ADDING LANGUAGE THAT STATES "ALL EXHIBITS MAY BE AMENDED BY TOWN ADMINISTRATOR FROM TIME TO TIME."**

#### **Ordinance – 1<sup>st</sup> Reading**

**14.** AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, AMENDING THE TOWN OF SOUTHWEST RANCHES UNIFIED LAND DEVELOPMENT CODE ("ULDC"), ARTICLE 90, "SUBDIVISION DESIGN AND ACCESS STANDARDS," SECTION 090-080, "ACCESS TO DEVELOPMENT," TO MODIFY STANDARDS FOR CERTAIN INGRESS/EGRESS EASEMENTS;

PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND, PROVIDING FOR AN EFFECTIVE DATE.

The following motion was made by Vice Mayor Jablonski, seconded by Council Member Kuczenski and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitzkreuz voting yes.

**MOTION: TO APPROVE THE ORDINANCE ON FIRST READING.**

**Resolutions**

**15.** A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, ENACTING A ZONING IN PROGRESS PURSUANT TO SECTION 005-240 OF THE TOWN'S UNIFIED LAND DEVELOPMENT CODE ("ULDC") TO FACILITATE PREPARATION AND ENACTMENT OF A NEW RURAL RESIDENTIAL ZONING CATEGORY INTENDED FOR REZONING NONRESIDENTIALLY DESIGNATED LAND; DIRECTING TOWN STAFF TO DEFER THE ACCEPTANCE AND PROCESSING OF LAND USE, ZONING AND SITE DEVELOPMENT APPLICATIONS FOR RESIDENTIAL USE ON NONRESIDENTIALLY DESIGNATED LAND FOR A PERIOD NOT TO EXCEED A PERIOD OF ONE HUNDRED EIGHTY (180) DAYS OR UNTIL THE TOWN COUNCIL ADOPTS AMENDED LAND DEVELOPMENT REGULATIONS, WHICHEVER OCCURS FIRST; AUTHORIZING AND DIRECTING THE PREPARATION OF A NEW ZONING CATEGORY THAT EXCEEDS THE REQUIREMENTS OF THE RURAL RANCHES CATEGORY; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

The following motion was made by Vice Mayor Jablonski, seconded by Council Member Kuczenski and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitzkreuz voting yes.

**MOTION: TO APPROVE THE RESOLUTION.**

**16.** A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, SUPPORTING THE TOWN OF DAVIE'S RECOMMENDATION TO PROHIBIT A LEFT TURN LANE ON EASTBOUND SHERIDAN STREET AND DIRECT ACCESS FROM THE HOLMAN AUTOMOTIVE GROUP ONTO SW 148TH AVENUE; REQUESTING THAT A COPY OF THIS RESOLUTION BE SENT TO SENATOR GELLER, BROWARD COUNTY HIGHWAY CONSTRUCTION AND ENGINEERING DIVISION, AND SECRETARY O'REILLY; AND PROVIDING AN EFFECTIVE DATE.

The following motion was made by Council Member Hartmann, seconded by Council Member Kuczenski and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitzkreuz voting yes.

**MOTION: TO APPROVE THE RESOLUTION.**

**17. Proposed FY 2022-2023 Budget Calendar**

The following motion was made by Council Member Hartmann, seconded by Council Member Kuczenski and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitzkreuz voting yes.

**MOTION: TO APPROVE THE PROPOSED FY 2022-2023 BUDGET CALENDAR.**

**18. APPROVAL OF MINUTES**

**a. December 16, 2021 Regular Meeting**

The following motion was made by Vice Mayor Jablonski, seconded by Council Member Hartmann and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitzkreuz voting yes.

**MOTION: TO APPROVE THE MEETING MINUTES.**

**19. Adjournment**

Meeting was adjourned at 9:59 p.m.

*Respectfully submitted:*

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*Russell Muñiz, Assistant Town Administrator/Town Clerk*

*Adopted by the Town Council on this 10<sup>th</sup> day of March, 2022.*

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*Steve Breitzkreuz, Mayor*

PURSUANT TO FLORIDA STATUTES 286.0105, THE TOWN HEREBY ADVISES THE PUBLIC THAT IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT ITS MEETING OR HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND THAT FOR SUCH PURPOSE, THE AFFECTED PERSON MAY NEED TO ENSURE THAT VERBATIM RECORD OF THE PROCEEDING IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED THIS NOTICE DOES NOT CONSTITUTE CONSENT BY THE TOWN FOR THE INTRODUCTION OR ADMISSION OF OTHERWISE INADMISSIBLE OR IRRELEVANT EVIDENCE, NOR DOES IT AUTHORIZE CHALLENGES OR APPEALS NOT OTHERWISE ALLOWED BY LAW.

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**REGULAR MEETING MINUTES OF THE TOWN COUNCIL**  
**Southwest Ranches, Florida**

Thursday 7:00 PM

February 24, 2022

13400 Griffin Road

Present:

Mayor Steve Breitkreuz

Vice Mayor Gary Jablonski

Member Jim Allbritton

Council Member Bob Hartmann

Council Member David S. Kuczenski

Andrew Berns, Town Administrator

Russell Muñiz, Assistant Town Administrator

Martin Sherwood, Town Financial Administrator

Richard Dewitt, Assistant Town Attorney

Regular Meeting of the Town Council of Southwest Ranches was held at 13400 Griffin Road in the Southwest Ranches Council Chambers. The meeting, having been properly noticed, was called to order by Vice Mayor Jablonski at 7:01 PM. Attendance was noted by roll call and was followed by the Pledge of Allegiance.

**3. Presentations**

- a. Scott Burton-Rodriguez and Taylor Burton-Garcia from Empire Consultants provided a presentation on the redistricting process and population change within the Town.
- b. The Town's solid waste contract consultant, Allison Trulock from NewGen Strategies, provided a presentation regarding the upcoming solid waste services RFP.

NOTE: VICE MAYOR JABLONSKI ANNOUNCED ITEM 4 WILL POSTPONED UNTIL MAYOR BREITKREUZ ARRIVED AT THE MEETING.

**5. Public Comment**

The following members of the public addressed the Town Council: Marianne Allen.

**6. Board Reports**

George Morris, Chair of the Drainage and Advisory Board provided an update of their February meeting to the Town Council. Topics discussed were Bahia Grass versus St. Augustine Grass, swales and slopes.

**7. Council Member Comments**

Council Member Hartmann spoke about the process regarding the widening of Griffin Road to US 27 and what it will take to bring the project to fruition.

Council Member Kuczenski spoke about a topic raised during public comments. He felt trying to implement a program around fertilizer that would help reduce organic waste was a great idea. He next spoke about the damaged guardrails around the Town that would soon be repaired. He brought up an item he had been working on with the Town of Weston regarding the bridge on Bonaventure Boulevard crossing over the C-11 canal from Griffin Road into Weston and creating a dedicated equestrian path. Council Member Kuczenski advised the public on the Town Council's role when attending Advisory Board meetings.

Council Member Allbritton spoke about his appointment as a liaison to the Broward League of Cities. He spoke about the Green Meadows Drainage projects past and present and community notification processes. Council Member Allbritton spoke about possible creation of the Green Meadows Civic Association and the interest it is now garnering. Last, he reminded the public of the upcoming Public Safety and Traffic Committee meeting.

Vice Mayor Jablonski announced upcoming Town events such as, HazMat at the Barn, the Schools and Education Advisory Board Barn Dance, the Broward County Property Appraiser community outreach at Town Hall, the Unity in Diversity 5K, and the Rolling Oaks Easter Egg Hunt. He praised Broward County for replacing all the bollards on the southwest corner of Volunteer and Griffin Road. He asked Assistant Town Attorney Dewitt what the boundaries for the new home business law in Florida are and who is the Town Parliamentarian and what those duties entail.

Mayor Breitkreuz thanked the Town Council, staff and public for their indulgence as he had an engagement he couldn't miss and his arrival to the meeting was delayed. He also thanked the public for their feedback on the upcoming solid waste contract, he is hopeful the Town can build upon the suggestions and he hopes to see everybody at the solid waste discussion community meeting at Town Hall on Saturday, February 26.

## **8. Legal Comments**

There were no legal comments.

## **9. Administrative Comments**

Town Administrator Berns spoke about the Southwest Ranches Farmer's Market kickoff to start at the end of March and credited December Lauretano-Haines for all her hard work to bring the Farmer's Market to life.

## **Quasi-Judicial Hearings**

### **4. Resolution Approving Akai Estate Site Plan Modification**

A RESOLUTION AND FINAL ORDER OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING APPLICATION NO. SP-82-22 TO MODIFY THE APPROVED AKAI ESTATES SITE PLAN LOCATED WITHIN THE TARA PLAT AT THE SOUTHWEST QUADRANT OF GRIFFIN ROAD AND UNIMPROVED SW 184<sup>TH</sup> AVENUE; AUTHORIZING THE MAYOR, TOWN ADMINISTRATOR, AND TOWN ATTORNEY TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY TO PROPERLY TO EFFECTUATE THE INTENT OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

The following motion was made by Vice Mayor Jablonski, seconded by Council Member Kuczenski and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitkreuz voting yes.

**MOTION: TO APPROVE THE RESOLUTION TO INCLUDE THE ADDED STIPULATIONS TO STAFF RECOMMENDATIONS: A) THE HOMEOWNER'S ASSOCIATION DOCUMENTS SHALL BE IN COMPLIANCE WITH THE TOWN'S CODE OF ORDINANCES, B) ADDING**

**THE WORD EQUESTRIAN TO STIPLUATION 10, AND C) AT SUCH TIME 184<sup>th</sup> IS CONSTRUCTED ADJACENT TO THE DEVELOPMENT, THE DEVELOPERS OR THE HOA (WHOEVER IS IN CONTROL AT THAT TIME), HAS TO CREATE AN OPENING IN THE CONNECTION TO THE 184<sup>TH</sup> TRAIL.**

**Ordinance – 1<sup>st</sup> Reading**

**10.** AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, VACATING, CLOSING AND ABANDONING PLATTED AND UNPLATTED PORTIONS OF AKAI DRIVE, SW 49TH STREET AND ASSOCIATED TURN LANE AND TURNAROUND EASEMENTS WITHIN THE TARA PLAT, RECORDED IN PLAT BOOK 162, PAGE 20 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA; ACCEPTING THE GRANT OF AN INGRESS/EGRESS, DRAINAGE AND UTILITY EASEMENT IN PLACE OF THE ABANDONED PLATTED RIGHT-OF-WAY AND UNPLATTED INGRESS/EGRESS EASEMENT FOR AKAI DRIVE; ACCEPTING THE GRANT OF A RECREATIONAL TRAIL EASEMENT; AUTHORIZING THE PREPARATION AND EXECUTION OF EFFECTUATING DOCUMENTS; PROVIDING INSTRUCTIONS TO THE TOWN CLERK; PROVIDING FOR RECORDATION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE. (APPLICATION NO. VC-31-22)

The following motion was made by Council Member Hartmann, seconded by Council Member Kuczenski and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitzkreuz voting yes.

**MOTION: TO APPROVE THE ORDINANCE TO INCLUDE STIPULATIONS MADE BY TOWN COUNCIL ON ITEM 4.**

**Resolutions**

**11.** A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, CONSENTING TO THE CITY OF COOPER CITY PROVIDING WATER SERVICES TO 5101 SOUTH FLAMINGO ROAD, REAL PROPERTY LYING WITHIN THE TOWN OF SOUTHWEST RANCHES, FLORIDA; PROVIDING THAT NO FURTHER EXPANSION OF SERVICE SHALL BE PERMITTED WITHOUT THE EXPLICIT WRITTEN CONSENT OF THE TOWN; PROVIDING FOR A CERTIFIED COPY OF THIS RESOLUTION TO BE FURNISHED TO THE CITY OF COOPER CITY; AND PROVIDING AN EFFECTIVE DATE.

The following motion was made by Vice Mayor Jablonski, seconded by Council Member Hartmann and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitzkreuz voting yes.

**MOTION: TO APPROVE THE RESOLUTION.**

**12. Approval of Minutes**  
**a. January 27, 2022 Regular Meeting**

The following motion was made by Vice Mayor Jablonski, seconded by Council Member Hartmann and passed by a 5-0 roll call vote. The vote was as follows: Council Members Allbritton, Hartmann, Kuczenski, Vice Mayor Jablonski and Mayor Breitzkreuz voting yes.

**MOTION: TO APPROVE THE JANUARY 27, 2022 REGULAR MEETING MINUTES.**

**13. Adjournment**

Meeting was adjourned at 9:50 p.m.

*Respectfully submitted:*

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*Russell Muñiz, Assistant Town Administrator/Town Clerk*

*Adopted by the Town Council on this 24<sup>th</sup> day of March, 2022.*

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*Steve Breitzkreuz, Mayor*

PURSUANT TO FLORIDA STATUTES 286.0105, THE TOWN HEREBY ADVISES THE PUBLIC THAT IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT ITS MEETING OR HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND THAT FOR SUCH PURPOSE, THE AFFECTED PERSON MAY NEED TO ENSURE THAT VERBATIM RECORD OF THE PROCEEDING IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED THIS NOTICE DOES NOT CONSTITUTE CONSENT BY THE TOWN FOR THE INTRODUCTION OR ADMISSION OF OTHERWISE INADMISSIBLE OR IRRELEVANT EVIDENCE, NOR DOES IT AUTHORIZE CHALLENGES OR APPEALS NOT OTHERWISE ALLOWED BY LAW.