

TOWN OF LOXAHATCHEE GROVES
TOWN HALL COUNCIL CHAMBERS
FINANCE AUDIT AND ADVISORY COMMITTEE

MARCH 14, 6:15 - 8:00 P.M.



Bruce Cunningham

Anita Kane, Chair
Janet Eick

Tracy Raflowitz
Cassie Suchy, Vice Chair

Administration

Town Manager, Francine L. Ramaglia
Town Clerk, Lakisha Q. Burch
Project Coordinator, Jeffrey Kurtz

Civility: Being "civil" is not a restraint on the First Amendment right to speak out, but it is more than just being polite. Civility is stating your opinions and beliefs, without degrading someone else in the process. Civility requires a person to respect other people's opinions and beliefs even if he or she strongly disagrees. It is finding a common ground for dialogue with others. It is being patient, graceful, and having a strong character. That is why we say "Character Counts" in the Town of Loxahatchee. Civility is practiced at all Town meetings.

Special Needs: In accordance with the provisions of the American with Disabilities Act (ADA), persons in need of a special accommodation to participate in this proceeding shall within three business days prior to any proceeding, contact the Town Clerk's Office, 155 F Road, Loxahatchee Groves, Florida, (561) 793-2418.

Quasi-Judicial Hearings: Some of the matters on the agenda may be "quasi-judicial" in nature. Town Council Members are required to disclose all ex-parte communications regarding these items and are subject to voir dire (a preliminary examination of a witness or a juror by a judge or council) by any affected party regarding those communications. All witnesses testifying will be "sworn" prior to their testimony. However, the public is permitted to comment, without being sworn. Unsworn comment will be given its appropriate weight by the Town Council.

Appeal of Decision: If a person decides to appeal any decision made by the Town Council with respect to any matter considered at this meeting, he or she will need a record of the proceeding, and for that purpose, may need to ensure that a verbatim record of the proceeding is made, which record includes any testimony and evidence upon which the appeal will be based.

Consent Calendar: Those matters included under the Consent Calendar are typically self-explanatory, non-controversial, and are not expected to require review or discussion. All items will be enacted by a single motion. If discussion on an item is desired, any Town Council Member, without a motion, may "pull" or remove the item to be considered separately. If any item is quasi-judicial, it may be removed from the Consent Calendar to be heard separately, by a Town Council Member, or by any member of the public desiring it to be heard, without a motion.

CALL TO ORDER

ROLL CALL

APPROVAL OF THE AGENDA

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

REGULAR AGENDA

1. Review of Town's Cyber Security Policy and Procedures.
2. Fiscal Year 2023 1st Quarter Financial Reports: Balance Sheets, and Budget to Actual Revenue and Expenditures.
3. Review of the 2021 draft audit statements.
4. Discussion concerning FAAC member's utilization of Blackbaud (the Town's accounting software).

COMMENTS FROM COMMITTEE MEMBERS

ADJOURNMENT



155 F Road Loxahatchee Groves, FL 33470

Agenda Item # 1

TO: Finance Audit and Advisory Committee

FROM: Francine Ramaglia, Town Manager

DATE: March 14, 2023

SUBJECT: Cyber Security Policy Update

Background:

Attached is a copy of the Town's Cyber Security Policy. The Town's IT providers will make a brief presentation at the February 21, 2023, Town Council Meeting on the status of the Town's Implementation of the Policy

Recommendation:

Review and File.



Town of Loxahatchee Groves Information Technology Policy and Procedures

Effective: December 5, 2022

Authorized:


Town Manager

This policy and procedural manual (PPM) is intended to provide basic orientation information for the operational activities of the Town of Loxahatchee Groves, Florida. It is not intended to be a detailed guide describing each aspect of the internal specific procedures. However, this manual is intended to provide sufficient procedural detail to enable Town departments, other governmental entities, and the contractor/ vendor community to:

- a. be fully aware of, and comply with, Town Information Technology policies, and
- b. effectively participate in the Town's Information Technology program.

This document applies to all Town of Loxahatchee Groves users regardless of the user's location (e.g., in an office, at a customer site, on an airplane, at an Information User's residence, at a shared location, etc.); this term includes all Town employees, and contractors/vendors that require access to Town information resources, authorized previously by the Town Manager's Office.

Continuous Improvement: The content of this document is subject to regular review based on input from Town of Loxahatchee Groves staff.

Definitions

Information Resources: Electronic and non-electronic resources owned by the Town, including but not limited to: documentation (designs, research material, reports, specifications, contracts); electronic media (computer software, computer tapes, computer disks, computer printouts); business operations (inventions, methods, processes, work products, customer lists); business development (municipality information, operating plans, cost and financial data); and system resources (phone systems, organization-issued cellular phones, hardware, networking resources, operating systems).

Data: Information stored on hardware and accessed by using software.

Software: Programs and routines written in a symbolic language that control the functioning of the hardware.

Hardware: The physical, touchable, and material parts of a computer.

Third Parties: Vendors and business partners of the Town, bound by underpinning agreements or contracts with the Town.

Third Party Personnel: Representatives of vendors and business partners of the Town.

Remote Access: Any communication to the Town of Loxahatchee Groves systems and applications from an external (remote) location or facility through a data link.

Information Security Policies PROHIBITED

ACTIVITIES

Town of Loxahatchee Groves information must be used only for the business purposes expressly authorized by management. The following list of activities are a minimum subset of prohibited activities.

Town of Loxahatchee Groves expressly prohibits Town staff from:

Uploading, downloading, printing, transmitting, and viewing any information (image, sound, program, or document) that could be deemed offensive, derogatory, harassing, based on:

- Race,
- Gender,
- National Origin,
- Sexual Orientation,
- Religion,
- Political Belief,
- Disability,
- Age.

Uploading, downloading, printing, transmitting, and viewing any information (document, image, sound, or program) containing the following without Town and/or the author's authorization:

- Trade Secrets,
- Copyrighted Materials,
- Trademark Materials,
- Patented Materials,
- Other Confidential, Private or Proprietary Information or Materials, including all non-public Client material.

Using Town computers to:

- Forge (or attempt to forge) electronic mail messages,
- Obtain unauthorized access or conduct tampering of the electronic mail of others,
- Send harassing, obscene and/or other threatening e-mail to others,
- Send unsolicited junk mail, "for-profit" messages, or chain letter messages,
- Gain unauthorized access to any computer system, including remote computers or other systems in any way,
- Damage, alter, or disrupt any computer system, including remote computers or other systems in any way,
- Participate in illegal activities,
- Decrypt system or user passwords from any computer system, including remote computers or other systems in any way,
- Copy system files from any computer system, including remote computers or other systems in any way,
- Copy copyrighted materials, such as third-party software, without the expressed written permission of the owner or the proper license,
- Intentionally attempt to "crash" Network systems or programs,

- Attempt to secure a higher level of privilege on the Network,
- Willfully introduce computer programs into the organization Network or into external Networks,
- Willfully introduce computer viruses into the organization Network or into external Networks.
- Solicit business, sell products, or otherwise engage in commercial activities other than those required by their job responsibilities.
- Use anyone's code or password without authorization,
- Allow system access to non-Town personnel without supervisor's and Information Technology's permission,
- Jeopardize or breach the security of the Town computer systems in any way,
- Excessively use internet for non-Town related matters,
- Tamper with any of Town computer systems in any way.

INFORMATION SECURITY

INFORMATION OWNERSHIP

All information, data and documentation gathered by, generated by, or provided by Town staff, in the course of their employment and/or utilizing organization owned assets for the Town's business purposes, are the property of the Town.

The Town of Loxahatchee Groves has legal ownership of, or rights to, the contents of all files, information, and messages stored or transmitted on its computer and network systems, and reserves the right to examine all data stored in or transmitted by its computer and communications systems, without prior notice, whenever there is a business need which includes, but is not limited to, any investigation of unauthorized or inappropriate use of the systems or other investigation conducted with a business purpose. There should be no expectation of privacy associated with the information stored in or sent through Town systems.

The use of encryption, the labeling of an email or document as private, the deletion of an email or document, or any other such process or action, shall not diminish the organization's rights to examine and review such information in any manner, as stated above. Unauthorized use of passwords/encryption to prevent Town management from gaining access to a computer related resource is prohibited.

INFORMATION SECURITY INCIDENT REPORTING

Town staff must immediately report all suspected information security problems, vulnerabilities, unauthorized activity, and incidents to either their immediate manager or to the Town Manager's Office. All suspected information security incidents must be reported as quickly as possible to Town management.

ACCESS CONTROL AND AUTHENTICATION MECHANISMS ACCESS

PHILOSOPHY

Access to Town information must be granted only when a legitimate business need has been demonstrated and access has been approved in advance by the Town staff's authorized supervisor. Network and/or system privileges of all users must be restricted based on the need for access.

DEFAULT FACILITIES

Town staff that require access to network services will be granted basic information systems services such as electronic mail and word processing facilities. All other system capabilities and access to specific applications must be specifically requested and approved by the supervising manager. The existence of certain access privileges does not, in and of itself, mean that an individual is authorized to use these privileges. If Town staff have any questions about access control privileges, they must direct these questions to the Town Manager's Office.

DEPARTURES FROM THE TOWN OF LOXAHATCHEE GROVES

Any change in the employment status of Town staff must be immediately reported by management to the Town Manager's Office. When a Town staff member leaves the organization, all system privileges and access to Town information must cease immediately. Departed Town staff must not be permitted to continue to maintain an electronic mail account with the Town, unless specifically authorized by the Town Manager. All Town information disclosed to Town staff must be returned or destroyed. All work done by Town staff for the Town of Loxahatchee Groves is Town property and will remain with the Town when Town staff depart.

UNIQUE USER IDs

Each Town staff will be assigned a unique user ID. All user IDs on Town networks/applications must be constructed according to the Town user ID construction standard and must clearly indicate the responsible individual's name. This user ID follows an individual as they move through the organization. It must be permanently decommissioned when a user leaves the Town. Re-use of user IDs is not permitted, with the exception of re-hiring.

Users are responsible for all activity that takes place with their user ID and password or other authentication mechanisms. User IDs are linked to specific people, and are not associated with computer terminals, departments, or job titles. With the exception of internet pages, intranet pages, and other places where anonymous interaction is both generally understood and expected, anonymous and guest user IDs are not permitted unless approved in advance by the Town Manager's Office.

The system privileges granted to every employee must be reevaluated by the user's manager every 12 months to determine whether currently enabled system privileges are needed to perform the user's current job duties.

The access for contractors and temporary workers will be set to expire after three months by default. The privileges of these Town staff must be immediately revoked by the Town Manager's Office when the project is complete, or when the contractor or temporary worker stops working with the Town. The

relevant project manager must review the need for the continuing privileges of contractors and temporary workers every three months.

PASSWORD

- Every workstation must have a password-protected screen saver.
- Every user is held accountable of his / her activity when using a Town workstation or when connected to the Town network.
- Every user must keep his / her password confidential; it is forbidden to share user credentials to other users. All IT activity is traced by the Town Manager's Office.
- If a user detects his/ her credentials have been compromised, the user must immediately change his/ her password, and proceed to notify the Town Manager's Office of this event.
- User passwords must comply to the requirements below:
 - a. Password minimum length: eight (8) characters.
 - b. Password usage: must not be identical to the previous ten (10) passwords.
 - c. Password validity: Ninety (90) days
 - d. Password components restrictions: Password must contain at a minimum three of the following four items: alphanumeric characters (A-Z) upper case and/or lowercase, numeric characters (0-9), non-alphanumeric characters (symbols) ~!@#%A&*()_-+= 'O\{}|;:"'<,>.>./

OPERATIONS MANAGEMENT COMPUTER

VIRUSES

All computers, servers, or network devices susceptible to computer virus infestation will be protected by corporate anti-virus programs. Virus screening software will be installed and enabled with real-time functionality on all Town local area network servers, and networked personal computers and will be configured to be automatically update virus definitions.

Any user who suspects infection by a virus must immediately shut-down the involved computer, disconnect from all networks, contact the Town Manager's Office, and make no attempt to eradicate the virus.

Users must not download software on any computer system property of the Town. Users must not install software on their workstation computers, network servers, or other machines without receiving advanced authorization to do so from the Town Manager's Office. Users will exercise extreme caution in downloading and executing any files attached to email.

CRITICAL DATA LOCATION

Town users must not store confidential or critical business information on workstation hard disk drives. This type of information must reside on security protected server shares.

SYSTEM LOGON BANNER

Logon screens for computers and/or network devices must include a special notice that must state that the system may only be accessed by authorized users, users who logons represent that they are authorized to do so, unauthorized system usage or abuse is subject to criminal prosecution, system usage will be monitored and logged, and by logging into the subject Computer and the Town of Loxahatchee Groves network, the user has read, understands, and will comply with the Town of Loxahatchee Groves Information Technology Policies and Procedure Manual.

AUDIT LOGS

All production application systems that handle critical Town information must generate logs that capture user-initiated logon attempts (successful or failed), addition, modification, and deletion transactions, user session activity including user IDs, logon date and time, logoff date and time, changes to the privileges of users, and system start-ups and shut-downs if the subject application system is able to produce such audit logs.

DATA BACKUPS

All critical business information and critical software resident on Town server systems must be periodically backed-up for recovery purposes. The rotation, recycling of the media used for backups, and the storage location used will be defined by the Town Manager's Office, as per the business requirements.

DISASTER RECOVERY PLAN

The Town Manager's Office will assist in the preparation, periodical update, and testing of a disaster recovery plan that will permit all critical computer and communication systems to be available in the event of a major loss such as may be caused by the event of nature or a catastrophe.

SECURITY INCIDENT RESPONSE POLICY PURPOSE

This document describes the Town of Loxahatchee Groves's overall plan for preparing and responding to both physical and electronic information security incidents. It defines the roles and responsibilities of participants, characterization of incidents, relationships to other policies and procedures, and reporting requirements. The goal of this Security Incident Response Plan is to prepare for, detect, and respond to security incidents. It provides a framework by which the Incident Response Team (IRT) shall determine the scope and risk of an incident, respond appropriately to that incident, communicate the results and risks to all stakeholders, and reduce the likelihood of an incident from occurring or reoccurring.

SCOPE

This plan applies to all physical locations, information systems, all Criminal Justice Information (CJI) data, Protected Health Information (PHI) data, Cardholder data, Personally Identifiable Information,

any other sensitive data type stored by the Town, networks of the Town of Loxahatchee Groves, and any person or device that gains access to these systems or data.

MAINTAINING CURRENCY

It is the responsibility of the Town Manager's Office to maintain and revise this policy to ensure that it is always in a ready state.

DEFINITIONS

Event: An exception to the normal operation of infrastructure, systems, or services. Not all events become incidents.

Incident: An event that, as assessed by the staff, violates the policies of the Town of Loxahatchee Groves as related to Information Security, Physical Security, or Acceptable Use; other Town of Loxahatchee Groves policies, standards, or code of conduct; or threatens the confidentiality, integrity, or availability of information systems or CJI event.

Incidents will be categorized according to their potential for the exposure of protected data or the criticality of the resource, using a four (4) level system of:

- 0- Low
- 1- Medium
- 2- High
- 3- Critical

Incidents can include, but are not limited to:

- Malware/viruses
- Ransomware
- Phishing
- Unauthorized electronic access
- Account compromise
- Breach of information
- Unusual, unexplained, or repeated loss of connectivity
- Unauthorized physical access
- Loss or destruction of physical files, etc.
- Denial of Service

Criminal Justice Information (CJI): As defined in the Federal Bureau of Investigation (FBI) Criminal Justice Information Services (CJIS) Security Policy and by the Florida Department of Law Enforcement.

Protected Health Information (PHI): The HIPAA Privacy Rule that provides federal protections for personal health information held by covered entities and gives patients an array of rights with respect to that information. At the same time, the Privacy Rule is balanced so that it permits the disclosure of personal health information needed for patient care and other important purposes.

Cardholder Data: As defined by the PCI Security Standards Council (PCI SSC), the body that administers the PCI DSS, defines cardholder data as "At a minimum, cardholder data consists of the full PAN. Cardholder data may also appear in the form of the full PAN plus any of the following: cardholder name, expiration date and/or service code [found on the magnetic stripe]. Sensitive Authentication Data are additional data elements that may be transmitted or processed (but not stored) as part of a payment transaction."

EVIDENCE PRESERVATION

The goal of any incident response is to reduce and contain the impact of an incident and ensure that information security related assets are returned to service in the timeliest manner possible. The need for a rapid response is balanced by the need to collect and preserve evidence in a manner consistent with state and federal laws, and to abide by legal and administrative requirements for documentation and chain-of-custody.

INCIDENT RESPONSE

In accordance with the FBI CJIS Security Policy, based off the National Institute of Standards and Technology (NIST) Special Publication 800-61 rev. 2, the Incident Response Life Cycle consists of a series of phases-distinct sets of activities that will assist in the handling of a security incident, from start to finish.

PREPARATION

Preparation includes those activities that enable the Town of Loxahatchee Groves to respond to an incident. These include a variety of policies, procedures, tools, as well as governance and communications plans.

The Town of Loxahatchee Groves utilizes several mechanisms to prevent, and prepare to respond to, an incident.

- **Security Awareness Training:** The Town of Loxahatchee Groves requires regular security awareness training provided through KnowBe4. This training covers additional ongoing threats to systems such as malware, phishing, social engineering, ransomware, and other threats as they become known. This training also performs regular phishing campaigns to evaluate the Town's security posture for this attack vector. All personnel with access to CJI data are required to take FBI CJIS Security Policy- compliant Security Awareness Training. This training must be updated at a minimum of every two years.
- **Malware/Antivirus/Spyware Protections:** All information system terminals, as well as key information flow points on the network, are protected by continuous defense against malware/antivirus/spyware and other known malicious attacks. These defense mechanisms are kept

up to date without the need for end user intervention, and end users are restricted from accessing, modifying, disabling, or making other changes to the defense mechanisms.

- Firewalls: Multiple firewalls are in place within the network to provide the necessary depth of defense. The Town Manager's Office keeps all firewalls up to date with the latest security patches and other relevant upgrades, as well as maintains an active backup of the latest security configuration.
- Personnel Security Measures: All Town staff with access to CJI or those areas in which CJI is accessed, stored, modified, transmitted, or maintained have been cleared to the required Personnel Security standards set forth in FBI CJIS Security Policy section 5.12.1 and FDLE requirements.
- Physical Security Measures: All locations within the Town of Loxahatchee Groves that house CJI or CJI-related information systems are secured to the required criteria set forth in FBI CJIS Security Policy section 5.9. Access to these secured areas and information systems is a need-to-know/need-to-share basis, requires agency authorized credentials for access, and is under the direct control and management of the Town of Loxahatchee Groves.
- Event Logs: Event logging is maintained at all applicable levels, capturing all the required events and content specified for CJI through FBI CJIS Security Policy sections 5.4.1.1 and 5.4.1.1.1, retained for the specified period, and reviewed weekly.
- Patching/Updating: Systems shall be patched and updated as new security patches and hot fixes are released. Any software or hardware product that reaches the end of the manufacturers service and support life for patching will be deemed out-of-compliance and replaced.

STAFFING

The Town of Loxahatchee Groves will strive to maintain adequate staff levels and third-party support to investigate each incident to completion and communicate its status to other parties while it continues to monitor the tools that detect new events.

TRAINING

No incident response capability can be effectively maintained over time without proper and ongoing training. The continuous improvement of incident handling processes implies that those processes are periodically reviewed, tested, and translated into recommendations for enhancements. All pertinent Town staff will be trained on a periodic basis in security awareness, procedures for reporting and handling incidents to ensure a consistent and appropriate response to an incident, and that post-incident findings are incorporated into policy and procedure.

DETECTION AND ANALYSIS

DETECTION

Detection is the discovery of an event with security tools or through notification by an inside or outside party about a suspected incident. The detection of an incident requires the immediate activation of the IRT as listed in Appendix A. The determination of a security incident can arise from one or several circumstances simultaneously.

Means by which detection can occur include:

- Trained personnel reviewing collected event data for evidence of compromise.
- Software applications analyzing events, trends, and patterns of behavior.
- Intrusion Protection/Intrusion Detection devices alerting to unusual network or port traffic.
- The observation of suspicious or anomalous activity within a Town of Loxahatchee Groves facility or on a computer system.

It is critical in this phase:

- To detect whether a security incident has occurred.
- To determine the method of attack.
- To determine the impact of the incident to the mission, systems, and personnel involved in the incident.
- To obtain or create intelligence products regarding attack modes and methods.

ANALYSIS

Analysis of the incident indicators will be performed in a manner consistent with the type of incident. In the event of a physical incident, appropriate steps will be taken to determine weaknesses in either the physical security of the facility, its monitoring tools, or its training programs to assess areas for process improvement or change. For an electronic incident, the Town will utilize the Town Manager's Office, its tools, vendors, and contractors to perform static and dynamic analysis of malicious code within their capability, a review of information system boundary protections, determination of source code if applicable, the depth and breadth of the attack, if the attack has migrated to other systems on or off the network, and any other tasks appropriate to the type of incident experienced. These analyses can be performed either manually or by utilizing automated tools dependent upon the situation, timeliness, and availability of resources.

INCIDENT CATEGORIES

An incident will be categorized as one of four severity levels. These severity levels are based on the impact to The Town of Loxahatchee Groves and can be expressed in terms of financial impact, impact to services and/or performance of our mission functions, impact to the Town's image, or impact to trust by the Town's customers and citizens, etc. The below table provides a listing of the severity levels and a definition of each severity level.

Severity Level	Description
0-Low	Incident where the impact is minimal. Examples may be e-mail SPAM, isolated virus infections, etc.
1- Medium	Incident where the impact is significant. Examples may be a delayed or limited ability to provide services, meet the Town's mission, delayed delivery of critical electronic mail or data transfers, etc.
2-High	Incident where the impact is severe. Examples may be a disruption to the services and/or performance of our mission functions. The Town's proprietary or

3- **Critical**

confidential information has been compromised, a virus or worm has become widespread and is affecting over 1 percent of employees, Public Safety systems are unavailable, or the Town's Executive management has been notified.

Incident where the impact is catastrophic. Examples may be ransomware, denial of service or a shutdown of all the Town's network services due to natural or manmade causes. The Town's proprietary or confidential information has been compromised and published in/on a public venue or site. Public safety systems are unavailable. Executive management must make a public statement.

INCIDENT REPORTING

If an incident involves or is suspected of involving Criminal Justice Information, the Information Security Officer (ISO) will be contacted and provided a CJS-016 "Information Security Officer (ISO) Security Incident Report" and should work with the Town's agency representatives for CJI compliance.

CONTAINMENT, ERADICATION, AND RECOVERY

CONTAINMENT

The Town Manager's Office is responsible for containment and will document all containment activities during an incident.

Containment activities for security incidents involve decision-making and the application of strategies to help control attacks and damage, cease attack activities, or reduce the impact or damage caused by the incident. This requires intelligence gathered by the detection and analysis phases of the incident - identification of affected hosts, identification of attacking hosts or attackers, identification of malware and its capabilities, and identification and monitoring of attacker communication channels. In most cases, it is important to introduce containment solutions all at once, as attackers may escalate their attack activity if deployment of the strategy is delayed.

ERADICATION

The Town Manager's Office is responsible for eradication and will document all eradication activities during an incident.

Eradication efforts for a security incident involve removal of latent threats from systems (such as malware on the system and user accounts that may have been created), identifying and mitigating potential vulnerabilities or misconfigurations that may have been exploited, and identification of other hosts that may have been affected within the organization.

RECOVERY

The Town Manager's Office is responsible for recovery and will document all recovery activities during an incident.

Recovery efforts for incidents will involve the restoration of affected systems to normal operation. This is dependent upon the type of incident experienced but may include actions such as restoring systems from backups, rebuilding systems from an agency approved baseline, replacing compromised files with clean versions, installing patches, changing passwords, and increasing network perimeter and host-based security.

POST-INCIDENT ACTIVITY

The Town Manager's Office is responsible for documenting and communicating post-incident activity.

Post-incident activities will occur after the detection, analysis, containment, eradication, and recovery from a security incident. One of the most important phases of incident response, post-incident activities involve the reflection, compilation, and analysis of the activities that occurred leading to the security incident, and the actions taken by those involved in the security incident, including the incident response team. Important items to be reviewed and considered for documentation are:

- i. Exactly what happened, and at what times?
- ii. How well did staff and management perform in dealing with the incident?
- iii. What information was needed sooner?
- iv. Were any steps or actions taken that might have inhibited the recovery?
- v. What should be done differently the next time a similar incident occurs?
- vi. How could information sharing with other organizations have been improved?
- vii. What corrective actions can prevent similar actions in the future?
- viii. What precursors or indicators should be watched for in the future to detect similar incidents?
- ix. What additional tools or resources are needed to detect, analyze, and mitigate future incidents?

Post-incident activities will be incorporated into future training opportunities for all parties involved in the incident, from victims to system administration personnel to incident responders.

ESCALATION

The escalation process will be initiated to involve other appropriate resources as the incident increases in scope and impact. Incidents should be handled at the lowest escalation level that can respond to the incident with as few resources as possible to reduce the total impact and maintain limits on cyber-incident knowledge. The table below defines the escalation levels with the associated team members involvement.

Severity	Response Team Member Involvement	Description
0-Low	IT Technical Support Staff or vendor Local Agency Security Officer LASO	Normal Operations
1 - Medium	IT technical support staff or vendor LASO Town Manager's Office	The Town is aware of a potential or actual threat and is responding to that threat.
2- High	IT technical support staff or vendor LASO Town Manager's Office Town Management/Controller	An obvious threat has impacted business operations. Determine course of action for containment and eradication. Message staff of required actions and operational acts if necessary.
3 - Critical	IT technical support staff or vendor LASO Town Manager's Office Finance Director Legal Contact	Threat is widespread with significant impact. Determine course of action for containment, mitigation, and eradication. Message staff and officials. Prepare for legal action. Prepare for a public statement.



155 F Road Loxahatchee Groves, FL 33470

Agenda Item # 2

TO: Finance Advisory and Audit Committee of Town of Loxahatchee Groves

FROM: Francine Ramaglia, Town Manager

DATE: March 14, 2023

SUBJECT: Fiscal Year 2023 1st Quarter Financial Reports; Balance Sheets and Budget to Actual Revenue and Expenditures

Background:

Attached are the Fiscal Year 2023 1st Quarter Financial Reports including Balance Sheets and Budget to Actual Revenue and Expenditures for all funds.

Chris Wallace from Munilytics, Inc. will be in attendance to review the Quarterly Reports with the Committee. The FAAC Chairperson has suggested the fund balance sheets and general ledger by fund be reviewed in this order: General, Transportation, LOST, WCD, Capital Improvement, and Solid Waste. After the review of the funds, Committee Members may raise relevant issues concerning the budget to actual or general ledger that were not sufficiently addressed in the initial review.

Recommendation:

Receive and File.

Town of Loxahatchee

Balance Sheet

At December 31, 2022

12/31/2022 Decem

001 - General Fund

Assets

001-00-00-223-10900	Cost Recovery A/R Reclass	\$268,221
001-00-10-101-10000	BU Pooled Cash	\$6,918,354
001-00-10-101-10010	Cash in Bank	\$412,644
001-00-11-101-10150	Accts REC	\$2,311
001-00-11-116-10150	Accts REC-Franchise and Utility	\$101,219
001-00-13-131-13101	Due To/ Due From Transportation Fund	(\$97,073)
001-00-13-131-13103	Due to / Due from L.O.S.T Fund	(\$75,819)
001-00-13-131-13105	Due to/Due from WCD	(\$2,438,216)
001-00-13-131-13135	Due To/ Due From Capital Improvment Fund	(\$366,097)
001-00-13-131-13140	Due To/Due From Solid Waste Fund	(\$553,158)
001-00-13-133-11530	Due From Other Governmets	\$45,639
001-00-15-151-15100	Investment in FMIVT	\$139,423

Total Assets

\$4,357,446

Liabilities and Fund Balance

Liabilities

001-00-11-233-20230	Cost Recovery	\$121,903
001-00-11-233-20240	Tree Mitigation	(\$540)
001-00-20-202-20000	Accounts Payable	\$14,150
001-00-20-202-20050	Due to Other Governments	\$43,029
001-00-20-252-20020	FRS/Town Manger Investment Payable	\$36,519

Total Liabilities

\$215,061

Fund Balance

001-00-20-223-22300	Deferred Revenue-BTR	\$21,380
001-00-20-223-22305	Unavailable Grant Revenue	\$1,799,567
001-00-28-284-28400	Fund Balance	\$2,321,438

Total Fund Balance

\$4,142,385

Total Liabilities and Fund Balance

\$4,357,446

Town of Loxahatchee

Balance Sheet

At December 31, 2022

12/31/2022 Decem

101 - Transporation Fund

Assets

101-00-10-101-10000	BU Pooled Cash	\$954,985
101-00-10-101-10010	Cash In Bank	\$260,435
101-00-13-131-13001	Due To/Due From General Fund	\$97,073
101-00-13-131-13105	Due to/Due from WCD	(\$277,000)
101-00-13-131-13135	Due To/From C.I.P. Fund	(\$126,900)
101-00-13-133-11530	Due from Other Government	\$32,841

Total Assets		<u>\$941,434</u>
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Liabilities and Fund Balance

Fund Balance

101-00-28-281-27005	5cent-Fund Balance	\$255,015
101-00-28-281-27006	6cent-Fund Balance	\$255,548
101-00-28-284-28400	Fund Balance	\$430,871

Total Fund Balance		<u>\$941,434</u>
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Total Liabilities and Fund Balance		<u>\$941,434</u>
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Town of Loxahatchee

Balance Sheet

At December 31, 2022

		<u>12/31/2022 Decem</u>
103 - Local Option Sales Tax (L.O.S.T) Fund		
Assets		
103-00-10-101-10000	BU Pooled Cash	\$524,276
103-00-10-101-10010	Cash In Bank	\$76,095
103-00-13-131-13001	Due To/Due From General Fund	\$75,819
103-00-13-131-13135	Due To/From C.I.P. Fund	(\$266,200)
103-00-13-133-11530	Due from Other Government	\$20,572
103-00-15-151-15100	Investment in FMIVT	\$822,429
Total Assets		<u>\$1,252,990</u>
Liabilities and Fund Balance		
Fund Balance		
103-00-28-284-28400	Fund Balance	\$1,252,990
Total Fund Balance		<u>\$1,252,990</u>
Total Liabilities and Fund Balance		<u>\$1,252,990</u>

Town of Loxahatchee

Balance Sheet

At December 31, 2022

12/31/2022 Decem

105 - Water Control District

Assets

105-00-10-101-10000	BU Pooled Cash	(\$399,614)
105-00-10-101-10010	Cash In Bank	(\$21,133)
105-00-10-101-10011	Cash in Hand	\$300
105-00-11-101-10150	Accts REC	\$159,210
105-00-13-131-13001	Due To/From General Fund	\$2,438,216
105-00-13-131-13101	Due To/From Transportation	\$277,000
105-00-13-131-13135	Due To/From C.I.P. Fund	\$185,331
105-00-15-151-15110	Investment in SBA	\$343
105-00-15-151-15130	Investment in Bank United (Project)	\$68
105-00-15-151-15140	Investment in Bank United (NPF)	\$26

Total Assets		\$2,639,746
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Liabilities and Fund Balance

Liabilities

105-00-20-202-20000	Accounts Payable	\$111,676
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Total Liabilities		\$111,676
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Fund Balance

105-00-25-251-25100	Prior Period Adj. To Beginning Retained Earnings	\$38,240
105-00-28-281-28100	Fund Balance - Restricted (Debit Service)	\$103,927
105-00-28-281-28150	Fund Balance - Restricted (Roads)	\$367,516
105-00-28-284-28400	Fund Balance (Current Year)	\$1,780,451
105-00-28-284-28410	Fund Balance (Prior Year)	\$285,789

Total Fund Balance		\$2,575,923
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Total Liabilities and Fund Balance		\$2,687,599
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Town of Loxahatchee

Balance Sheet

At December 31, 2022

12/31/2022 Decem

305 - Capital Improvement Project (C.I.P) Fund

Assets

305-00-10-101-10000	BU Pooled Cash	(\$3,150,176)
305-00-10-101-10010	Cash In Bank	\$432,519
305-00-13-131-13001	Due To/ Due From General Fund	\$366,097
305-00-13-131-13101	Due To/From Transportation	\$126,900
305-00-13-131-13103	Due to / Due from L.O.S.T Fund	\$266,200
305-00-13-131-13105	Due to/Due from WCD	(\$185,331)

Total Assets		<u>(\$2,143,792)</u>
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Liabilities and Fund Balance

Liabilities

305-00-20-202-20000	Accounts Payable	\$92,768
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Total Liabilities		<u>\$92,768</u>
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Fund Balance

305-00-28-284-28400	Fund Balance	(\$2,236,559)
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Total Fund Balance		<u>(\$2,236,559)</u>
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Total Liabilities and Fund Balance		<u>(\$2,143,792)</u>
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Town of Loxahatchee

Balance Sheet

At December 31, 2022

12/31/2022 Decem

405 - Solid Waste

Assets

405-00-10-101-10000	BU Pooled Cash	\$56,773
405-00-10-101-10010	Cash In Bank	\$22,680
405-00-13-131-13001	Due To/ Due From General Fund	\$553,158

Total Assets		\$632,612
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Liabilities and Fund Balance

Liabilities

405-00-20-202-20000	Accounts Payable	\$99,917
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Total Liabilities		\$99,917
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Fund Balance

405-00-28-284-28400	Fund Balance	\$532,695
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Total Fund Balance		\$532,695
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Total Liabilities and Fund Balance		\$632,612
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Town of Loxahatchee Groves

Budget to Actual

October 1, 2022, through December 31, 2022

		YTD	October	November	December	Encumbrance	Budgeted	Balance	% Used
001 - General Fund									
REVENUES									
001-01-31-311-31000	Ad Valorem Taxes	\$944,731.36	\$0.00	\$348,107.22	\$596,624.14	\$0.00	\$1,264,990.00	\$320,258.64	74.68%
001-01-31-314-31410	Electric Utility Tax	\$102,268.16	\$37,582.81	\$33,169.36	\$31,515.99	\$0.00	\$365,000.00	\$262,731.84	28.02%
001-01-31-314-31480	Utility Service Tax- Propane	\$3,012.68	\$970.70	\$548.72	\$704.66	\$0.00	\$0.00	(\$3,012.68)	NA
001-01-31-315-31500	Communication Services	\$23,161.61	\$7,761.07	\$7,784.97	\$7,615.57	\$0.00	\$100,000.00	\$76,838.39	23.16%
001-01-31-316-31600	Local Business Tax	\$26,887.65	\$22,801.36	\$1,472.62	\$2,338.67	\$0.00	\$70,000.00	\$43,112.35	38.41%
001-01-32-323-32310	FPL Franchise Fee	\$96,225.45	\$33,635.79	\$33,927.96	\$28,661.70	\$0.00	\$280,000.00	\$183,774.55	34.37%
001-01-32-323-32330	PBC Water Utility Franchise	\$7,053.72	\$2,121.15	\$2,358.40	\$2,574.17	\$0.00	\$17,000.00	\$9,946.28	41.49%
001-01-32-323-32360	PBC Sewer Utility Franchise	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00	0.00%
001-01-32-323-32370	Solid Waste Franchise	\$51,166.08	\$15,552.19	\$16,221.00	\$19,392.89	\$0.00	\$175,000.00	\$123,833.92	29.24%
001-01-32-323-32390	Hauler's Franchise Fee	\$4,085.00	\$4,085.00	\$0.00	\$0.00	\$0.00	\$5,500.00	\$1,415.00	74.27%
001-01-32-329-32900	Building Permits	\$25,095.97	\$3,524.78	\$16,370.89	\$5,200.30	\$0.00	\$185,000.00	\$159,904.03	13.57%
001-01-32-329-32901	Other Permits	\$47,071.09	\$22,315.75	\$14,181.09	\$7,068.00	\$0.00	\$40,000.00	(\$7,071.09)	117.68%
001-01-32-341-34135	Administrative Charge Dependent District	\$172,500.00	\$172,500.00	\$0.00	\$0.00	\$0.00	\$172,500.00	\$0.00	100.00%
001-01-33-335-35120	Municipal Revenue Sharing	\$20,582.30	\$6,860.77	\$6,860.76	\$6,860.77	\$0.00	\$83,000.00	\$62,417.70	24.80%
001-01-33-335-35150	Alcoholic Beverage License Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,100.00	\$3,100.00	0.00%
001-01-33-335-35180	Half Cent Sales Tax	\$80,929.93	\$26,678.09	\$26,058.18	\$28,193.66	\$0.00	\$293,000.00	\$212,070.07	27.62%
001-01-34-341-34000	General Government Charges	\$5,722.33	\$924.12	\$299.78	\$4,162.24	\$0.00	\$7,000.00	\$1,277.67	81.75%
001-01-34-341-34190	Cost Recovery Fees	\$38,371.49	\$28,737.74	\$4,250.00	\$2,900.00	\$0.00	\$186,000.00	\$147,628.51	20.63%
001-01-35-351-35150	Court Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.00%
001-01-35-354-35400	Code Enforcement Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	0.00%
001-01-36-361-36110	Interest	\$1,147.15	\$284.61	\$399.36	\$463.18	\$0.00	\$1,000.00	(\$147.15)	114.72%
001-01-36-366-36991	Contributions & Donations - Private Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.00%
001-01-36-369-36990	Other Miscellaneous Revenue	\$12,576.06	(\$10,858.39)	\$22,647.60	\$786.85	\$0.00	\$11,575.00	(\$1,001.06)	108.65%
001-14-36-361-36110	Interest for FMIVT	\$1,193.82	(\$145.58)	\$444.26	\$581.32	\$0.00	\$1,000.00	(\$193.82)	119.38%
Total Revenues		\$1,663,781.85	\$375,331.96	\$535,102.17	\$745,644.11	\$0.00	\$3,299,665.00	\$1,635,883.15	50.42%
EXPENSES									
001-10-51-511-54000	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,300.00	\$6,300.00	0.00%
001-10-51-511-54100	Communication Services	\$5,782.46	\$0.00	\$3,000.00	\$2,782.46	(\$999.96)	\$15,000.00	\$9,217.54	38.55%
001-10-51-511-55400	Books, Publications, Subscriptions	\$3,310.99	\$1,587.99	\$1,623.00	\$100.00	\$0.00	\$4,200.00	\$889.01	78.83%
001-10-51-511-58200	Special Events/ Contrirbutions	\$2,324.35	\$114.00	\$0.00	\$275.00	\$0.00	\$25,000.00	\$22,675.65	9.30%
001-10-51-512-51200	Regular Salaries	\$11,250.00	\$3,750.00	\$3,750.00	\$3,750.00	\$0.00	\$45,000.00	\$33,750.00	25.00%
001-10-51-512-52100	FICA & Medicare Taxes	\$868.20	\$294.40	\$286.90	\$286.90	\$0.00	\$5,000.00	\$4,131.80	17.36%

Town of Loxahatchee Groves
Budget to Actual
October 1, 2022, through December 31, 2022

		YTD	October	November	December	Encumbrance	Budgeted	Balance	% Used
001-12-51-512-51200	Regular Salaries	\$111,176.68	\$19,327.56	\$39,013.37	\$52,835.75	\$0.00	\$450,000.00	\$338,823.32	24.71%
001-12-51-512-51400	Overtime	\$910.12	\$69.13	\$476.13	\$364.86	\$0.00	\$20,000.00	\$19,089.88	4.55%
001-12-51-512-52100	FICA & MedicareTaxes	\$8,165.95	\$1,443.71	\$2,737.22	\$3,985.02	\$0.00	\$35,000.00	\$26,834.05	23.33%
001-12-51-512-52200	Retirement FRS	\$18,498.04	\$4,200.90	\$5,922.64	(\$1,346.49)	\$0.00	\$75,000.00	\$56,501.96	24.66%
001-12-51-512-52300	Health and Life Insurance	\$3,346.51	\$2,415.20	\$859.43	\$71.88	\$0.00	\$47,000.00	\$43,653.49	7.12%
001-12-51-512-52400	Worker's Compensation	\$22,670.50	\$22,670.50	\$0.00	\$0.00	\$0.00	\$5,000.00	(\$17,670.50)	453.41%
001-12-51-512-53400	Other Services	\$1,225.96	\$1,225.96	\$0.00	\$0.00	\$0.00	\$3,300.00	\$2,074.04	37.15%
001-12-51-512-54000	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	0.00%
001-12-51-512-54100	Communication Services	\$562.37	\$562.37	\$0.00	\$0.00	\$0.00	\$8,000.00	\$7,437.63	7.03%
001-12-51-512-54200	Postage and Freight	\$77.46	\$77.46	\$0.00	\$0.00	\$0.00	\$3,000.00	\$2,922.54	2.58%
001-12-51-512-54900	Other Operating Expenses (Misc.-Recording	\$1,309.69	\$672.41	\$191.09	\$446.19	\$0.00	\$8,000.00	\$6,690.31	16.37%
001-12-51-512-54930	Election Expense	\$483.68	\$0.00	\$175.00	\$308.68	\$0.00	\$20,000.00	\$19,516.32	2.42%
001-12-51-512-54960	Legal Advertising	\$4,720.52	\$4,328.09	\$392.43	\$0.00	\$0.00	\$4,000.00	(\$720.52)	118.01%
001-12-51-512-55100	Office Supplies	\$2,566.12	\$2,317.20	(\$95.98)	\$344.90	\$0.00	\$8,000.00	\$5,433.88	32.08%
001-12-51-512-55400	Books, Publications, Subscriptions	\$224.00	\$149.00	\$0.00	\$75.00	\$0.00	\$6,000.00	\$5,776.00	3.73%
001-12-51-512-55500	Education & Training	\$900.00	\$900.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$3,100.00	22.50%
001-14-51-513-53200	Accounting and Auditing	\$2,218.87	\$2,218.87	\$0.00	\$0.00	\$0.00	\$60,000.00	\$57,781.13	3.70%
001-14-51-513-54000	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00%
001-14-51-513-54920	Computer Services	\$4,144.20	\$4,144.20	\$0.00	\$0.00	\$0.00	\$30,000.00	\$25,855.80	13.81%
001-14-51-513-55400	Books, Publications, Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.00%
001-14-51-513-55500	Education & Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.00%
001-14-51-514-53110	Professional Service- Payroll Fees	\$1,073.41	\$263.66	\$291.26	\$518.49	\$0.00	\$4,000.00	\$2,926.59	26.84%
001-16-51-514-53100	Professional Services	\$78,997.84	\$29,072.46	\$24,423.38	\$25,502.00	\$174,999.96	\$175,000.00	\$96,002.16	45.14%
001-16-51-514-53101	Litigation	\$31,138.53	\$17,743.85	\$13,394.68	\$0.00	\$0.00	\$50,000.00	\$18,861.47	62.28%
001-20-51-511-55200	Building Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,600.00	\$2,600.00	0.00%
001-20-51-515-53100	Building & Zoning Professional Service	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$166,500.00	\$166,500.00	0.00%
001-20-51-515-53420	Comprehensive Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	0.00%
001-20-51-515-53450	Planning & Zoning Contract	\$2,362.50	\$2,362.50	\$0.00	\$0.00	\$0.00	\$45,000.00	\$42,637.50	5.25%
001-20-51-515-53451	Planner On Call	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	0.00%
001-20-51-515-53490	Cost Recovery Expenditure	\$7,549.30	\$10,419.55	\$348.50	(\$3,218.75)	\$0.00	\$151,000.00	\$143,450.70	5.00%
001-20-51-515-54960	Legal Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.00%
001-22-51-519-53150	Special Magistrate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.00%
001-22-51-519-53400	Other Services - Code	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	0.00%
001-22-51-519-53430	Code Compliance	\$35,844.00	\$13,166.50	\$14,457.00	\$8,220.50	\$0.00	\$156,000.00	\$120,156.00	22.98%
001-22-51-519-54100	Communication Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.00%

Town of Loxahatchee Groves

Budget to Actual

October 1, 2022, through December 31, 2022

		YTD	October	November	December	Encumbrance	Budgeted	Balance	% Used
001-26-52-521-53410	Law Enforcement (PBSO)	\$213,622.00	\$106,811.00	\$53,405.50	\$53,405.50	\$480,649.50	\$641,000.00	\$427,378.00	33.33%
001-32-51-519-53400	Other Services	\$5,007.14	\$1,160.00	\$2,338.76	\$1,383.38	\$11,405.00	\$6,000.00	\$992.86	83.45%
001-32-51-519-54100	Communication Services	\$2,044.78	\$540.29	\$778.54	\$364.98	\$0.00	\$25,000.00	\$22,955.22	8.18%
001-32-51-519-54300	Utilities	\$1,153.27	\$587.22	\$566.05	\$0.00	\$0.00	\$9,000.00	\$7,846.73	12.81%
001-32-51-519-54440	Rental and Leases - Equip, Storage, etc	\$2,543.93	\$1,029.00	\$986.00	\$893.93	(\$139.01)	\$13,000.00	\$10,456.07	19.57%
001-32-51-519-54500	Insurance	\$59,147.00	\$59,147.00	\$0.00	\$0.00	\$0.00	\$130,000.00	\$70,853.00	45.50%
001-32-51-519-54600	Repair and Maintenance - Building	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	0.00%
001-32-51-519-54910	Computer Hardware and Software	\$8,853.19	\$3,049.94	\$2,744.87	\$923.50	\$22,083.91	\$25,000.00	\$16,146.81	35.41%
001-32-51-519-54920	Computer Services	\$1,350.00	\$1,350.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$23,650.00	5.40%
001-90-51-519-58700	Loxahatchee Groves - CERT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	0.00%
001-90-58-581-59104	Transfer to Roads and Drainage	\$264,000.00	\$264,000.00	\$0.00	\$0.00	\$0.00	\$264,000.00	\$0.00	100.00%
001-90-58-581-59305	Transfer to C.I.P Fund	\$247,000.00	\$247,000.00	\$0.00	\$0.00	\$0.00	\$247,000.00	\$0.00	100.00%
001-90-58-581-59405	Transfer to Solid Waste Fund	\$135,365.00	\$135,365.00	\$0.00	\$0.00	\$0.00	\$135,365.00	\$0.00	100.00%
Total Expenses		\$1,303,788.56	\$965,536.92	\$172,065.77	\$152,273.68	\$837,999.40	\$3,299,665.00	\$1,995,876.44	39.51%
Revenues Less Expenditures		\$359,993.29	(\$590,204.96)	\$363,036.40	\$593,370.43	(\$837,999.40)	\$0.00		
101 - Transporation Fund									
REVENUES									
101-01-31-312-34100	1st Local option Fuel Tax (6c)	\$66,682.83	\$22,720.98	\$21,069.73	\$22,892.12	\$0.00	\$277,000.00	\$210,317.17	24.07%
101-01-31-312-34200	2nd Local Option Fuel Tax(5c)	\$30,390.59	\$10,119.91	\$9,930.93	\$10,339.75	\$0.00	\$126,900.00	\$96,509.41	23.95%
Total Revenues		\$97,073.42	\$32,840.89	\$31,000.66	\$33,231.87	\$0.00	\$403,900.00	\$306,826.58	24.03%
EXPENSES									
101-40-58-581-59105	Transfer to Roads and Drainage	\$277,000.00	\$277,000.00	\$0.00	\$0.00	\$0.00	\$277,000.00	\$0.00	100.00%
101-40-58-581-59305	Transfer to C.I.P Fund	\$126,900.00	\$126,900.00	\$0.00	\$0.00	\$0.00	\$126,900.00	\$0.00	100.00%
Total Expenses		\$403,900.00	\$403,900.00	\$0.00	\$0.00	\$0.00	\$403,900.00	\$0.00	100.00%
Revenues Less Expenditures		(\$306,826.58)	(\$371,059.11)	\$31,000.66	\$33,231.87	\$0.00	\$0.00		
105 - Water Control District									
REVENUES									
105-01-32-325-32510	Other Assesments	\$2,557.60	\$2,557.60	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,557.60)	NA
105-01-32-325-32520	Road and Canal Maintenance Assessment	\$1,108,108.48	\$0.00	\$429,072.69	\$679,035.79	\$0.00	\$1,560,300.00	\$452,191.52	71.02%
105-01-32-325-32522	Discount Fees	(\$44,297.02)	\$0.00	(\$17,607.64)	(\$26,689.38)	\$0.00	(\$78,000.00)	(\$33,702.98)	56.79%

Town of Loxahatchee Groves

Budget to Actual

October 1, 2022, through December 31, 2022

		YTD	October	November	December	Encumbrance	Budgeted	Balance	% Used
105-01-32-325-32530	Excess Fees - Maintenance	\$8,367.89	\$0.00	\$8,367.89	\$0.00	\$0.00	\$0.00	(\$8,367.89)	NA
105-01-32-325-36990	Other Assessments - PBCSB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00%
105-01-33-337-33750	ARPA Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	0.00%
105-01-36-361-36115	Interest (Bank United P)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	0.00%
105-01-36-364-36400	Sales - Equipment/Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0.00%
105-01-36-369-36990	Miscellaneous Revenue	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	100.00%
105-01-38-381-38000	Transfer From General Fund	\$264,000.00	\$264,000.00	\$0.00	\$0.00	\$0.00	\$264,000.00	\$0.00	100.00%
105-01-38-381-38111	Contributions from Transportatioin Fund	\$277,000.00	\$277,000.00	\$0.00	\$0.00	\$0.00	\$277,000.00	\$0.00	100.00%
Total Revenues		\$1,635,736.95	\$563,557.60	\$419,832.94	\$652,346.41	\$0.00	\$2,300,800.00	\$665,063.05	71.09%

EXPENSES

105-50-53-538-51200	Regular Salaries	\$100,953.66	\$22,140.64	\$34,457.22	\$44,355.80	\$0.00	\$600,900.00	\$499,946.34	16.80%
105-50-53-538-51400	Overtime	\$6,452.68	\$2,235.05	\$3,557.23	\$660.40	\$0.00	\$20,000.00	\$13,547.32	32.26%
105-50-53-538-51500	Special Pay	\$1,191.92	\$209.00	\$674.92	\$308.00	\$0.00	\$5,000.00	\$3,808.08	23.84%
105-50-53-538-52100	FICA Taxes & Medicare	\$7,720.69	\$1,742.18	\$2,749.50	\$3,229.01	\$0.00	\$45,000.00	\$37,279.31	17.16%
105-50-53-538-52200	Retirement FRS	\$17,326.22	\$3,043.10	\$6,441.99	(\$1,333.24)	\$0.00	\$89,500.00	\$72,173.78	19.36%
105-50-53-538-52300	Health and Life Insurance	\$9,557.63	\$3,906.02	\$3,083.16	\$2,568.45	\$0.00	\$58,000.00	\$48,442.37	16.48%
105-50-53-538-52400	Worker's Compensation	\$22,670.50	\$22,670.50	\$0.00	\$0.00	\$0.00	\$7,000.00	(\$15,670.50)	323.86%
105-50-53-538-53102	Professional Service - Drug Test	\$374.00	\$374.00	\$0.00	\$0.00	\$0.00	\$2,200.00	\$1,826.00	17.00%
105-50-53-538-53105	Professional Service- Land Surveying	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	0.00%
105-50-53-538-53200	Accounting and Auditing	\$12,218.88	\$2,218.88	\$0.00	\$10,000.00	\$0.00	\$30,000.00	\$17,781.12	40.73%
105-50-53-538-53400	Other Services -	\$10,497.36	\$1,627.30	\$3,287.50	\$5,582.56	\$1,237.42	\$65,000.00	\$54,502.64	16.15%
105-50-53-538-53480	Other Services - PBC Admin Fee	\$10,830.12	\$0.00	\$4,306.66	\$6,523.46	\$0.00	\$24,000.00	\$13,169.88	45.13%
105-50-53-538-54100	Communication Services	\$2,861.49	\$1,861.49	\$1,000.00	\$0.00	\$0.00	\$13,650.00	\$10,788.51	20.96%
105-50-53-538-54300	Utilities Services	\$1,391.96	\$813.93	\$428.03	\$150.00	\$600.00	\$20,000.00	\$18,608.04	6.96%
105-50-53-538-54440	Rental and Leases - Equip, Storage, etc	\$119,323.41	\$2,632.50	\$0.00	\$62,253.87	\$0.00	\$250,000.00	\$130,676.59	47.73%
105-50-53-538-54500	Insurance	\$62,095.10	\$62,095.10	\$0.00	\$0.00	\$0.00	\$80,000.00	\$17,904.90	77.62%
105-50-53-538-54680	Repair and Maintenance Svc -	\$26,027.82	\$7,436.07	\$7,776.00	\$8,409.05	\$4,936.00	\$100,000.00	\$73,972.18	26.03%
105-50-53-538-54901	Indirect Cost Allocations	\$172,500.00	\$172,500.00	\$0.00	\$0.00	\$0.00	\$172,500.00	\$0.00	100.00%
105-50-53-538-54910	Computer hardware & Software	\$8,503.37	\$154.99	\$1,615.00	\$6,733.38	(\$1,615.03)	\$5,250.00	(\$3,253.37)	161.97%
105-50-53-538-54980	Other Current Charges - Miscellaneous	\$282.08	\$230.18	\$0.00	\$51.90	\$0.00	\$2,100.00	\$1,817.92	13.43%
105-50-53-538-55100	Office Supplies	\$111.59	\$111.59	\$0.00	\$0.00	\$0.00	\$1,450.00	\$1,338.41	7.70%
105-50-53-538-55210	Fuel	\$5,679.51	\$153.20	\$1,465.63	\$4,060.68	\$0.00	\$45,000.00	\$39,320.49	12.62%
105-50-53-538-55220	Lubricants	\$121.86	\$121.86	\$0.00	\$0.00	\$0.00	\$4,000.00	\$3,878.14	3.05%
105-50-53-538-55400	Books, Publications, Subscriptions	\$15.13	\$15.13	\$0.00	\$0.00	\$0.00	\$2,100.00	\$2,084.87	0.72%

Town of Loxahatchee Groves

Budget to Actual

October 1, 2022, through December 31, 2022

		YTD	October	November	December	Encumbrance	Budgeted	Balance	% Used
105-50-53-538-55500	Training	\$835.00	\$835.00	\$0.00	\$0.00	\$0.00	\$2,100.00	\$1,265.00	39.76%
105-50-54-541-54670	Traffic Control Signs	\$1,842.80	\$0.00	\$0.00	\$1,842.80	\$0.00	\$25,000.00	\$23,157.20	7.37%
105-50-54-541-54680	Repair and Maintenance - Machinery	\$16,995.25	\$7,559.40	\$320.46	\$3,821.86	(\$3,320.38)	\$21,000.00	\$4,004.75	80.93%
105-50-54-541-55200	Operating Supplies	\$1,401.07	\$1,496.55	\$0.00	\$48.92	\$0.00	\$40,000.00	\$38,598.93	3.50%
105-50-54-541-55300	Road Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	0.00%
105-50-54-541-55310	Road Maintence and Service	\$2,787.23	\$154.88	\$1,511.52	\$1,120.83	\$32,589.94	\$257,300.00	\$254,512.77	1.08%
105-50-54-541-55400	Books, Publications, Subscriptions	\$15.13	\$15.13	\$0.00	\$0.00	\$0.00	\$0.00	(\$15.13)	NA
105-50-54-541-55500	Education & Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
	Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,750.00	\$6,750.00	0
	Total Expenses	\$622,583.46	\$318,353.67	\$72,674.82	\$160,387.73	\$34,427.95	\$2,050,800.00	\$1,428,216.54	30.36%
Revenues Less Expenditures		\$1,013,153.49	\$245,203.93	\$347,158.12	\$491,958.68	(\$34,427.95)	\$250,000.00		

305 - Capital Improvement Project (C.I.P) Fund

REVENUES

305-01-33-337-33750	ARPA Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,538,000.00	\$1,538,000.00	0.00%
305-01-36-366-36991	Contributions & Donations - Private Sources	\$126,459.00	\$0.00	\$126,459.00	\$0.00	\$0.00	\$0.00	(\$126,459.00)	NA
305-01-38-381-38110	Contribution from General Fund	\$247,000.00	\$247,000.00	\$0.00	\$0.00	\$0.00	\$247,000.00	\$0.00	100.00%
305-01-38-381-38111	Contributions from Transportatioin Fund	\$126,900.00	\$126,900.00	\$0.00	\$0.00	\$0.00	\$126,900.00	\$0.00	100.00%
305-01-38-381-38112	Contributions From Surtax Fund	\$266,200.00	\$266,200.00	\$0.00	\$0.00	\$0.00	\$266,200.00	\$0.00	100.00%
	Total Revenues	\$766,559.00	\$640,100.00	\$126,459.00	\$0.00	\$0.00	\$2,178,100.00	\$1,411,541.00	35.19%

EXPENSES

305-60-54-541-56147	Town Road Paving Project	\$0.00	\$0.00	\$0.00	\$0.00	\$1,105,384.50	\$2,178,100.00	\$2,178,100.00	0.00%
305-60-54-541-56150	Culver - Replacement	\$91,413.18	\$0.00	\$90,813.18	\$600.00	\$257,085.52	\$0.00	(\$91,413.18)	NA
305-60-54-541-56151	Culvert Collecting Canal and C	\$92,767.50	\$0.00	\$0.00	\$92,767.50	\$0.00	\$0.00	(\$92,767.50)	NA
	Total Expenses	\$184,180.68	\$0.00	\$90,813.18	\$93,367.50	\$1,362,470.02	\$2,178,100.00	\$1,993,919.32	NA
Revenues Less Expenditures		\$582,378.32	\$640,100.00	\$35,645.82	(\$93,367.50)	(\$1,362,470.02)	\$0.00		

405 - Solid Waste

REVENUES

405-01-32-325-32520	Solid Waste Assessments	\$454,215.37	\$0.00	\$158,501.55	\$280,948.40	\$0.00	\$604,800.00	\$150,584.63	75.10%
405-01-32-325-32522	Discount Fees	(\$17,475.43)	\$0.00	(\$6,396.61)	(\$11,078.82)	\$0.00	(\$30,240.00)	(\$12,764.57)	57.79%

Town of Loxahatchee Groves

Budget to Actual

October 1, 2022, through December 31, 2022

		YTD	October	November	December	Encumbrance	Budgeted	Balance	% Used
405-01-34-343-34300	SWA Recycling Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,900.00	\$1,900.00	0.00%
405-01-36-361-36110	Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	0.00%
405-01-38-381-38110	Contribution from General Fund	\$135,365.00	\$135,365.00	\$0.00	\$0.00	\$0.00	\$135,365.00	\$0.00	100.00%
	Total Revenues	\$572,104.94	\$135,365.00	\$152,104.94	\$269,869.58	\$0.00	\$712,325.00	\$140,220.06	80.32%

EXPENSES

405-70-53-534-53409	Other Sanitation Service	\$2,496.73	\$0.00	\$488.25	\$1,979.48	\$0.00	\$15,000.00	\$12,503.27	16.64%
405-70-53-534-53440	Other Services - Solid Waste Contractor	\$137,826.69	\$3,433.15	\$55,572.80	\$78,820.74	\$593,721.15	\$689,700.00	\$551,873.31	19.98%
405-70-53-534-53480	PBC Admin Fee 1%	\$5,301.08	\$1,120.00	\$1,484.69	\$2,696.39	\$0.00	\$6,050.00	\$748.92	87.62%
405-70-53-534-54200	Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,050.00	\$1,050.00	0.00%
405-70-53-534-54960	Other Services - Legal Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$525.00	\$525.00	0.00%
	Total Expenses	\$145,624.50	\$4,553.15	\$57,545.74	\$83,496.61	\$593,721.15	\$712,325.00	\$566,700.50	20.44%

Revenues Less Expenditures	\$426,480.44	\$130,811.85	\$94,559.20	\$186,372.97	(\$593,721.15)	\$0.00
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155 F Road Loxahatchee Groves, FL 33470

Agenda Item # 3

TO: Finance Advisory and Audit Committee of Town of Loxahatchee Groves

FROM: Francine Ramaglia, Town Manager

DATE: March 14, 2023

SUBJECT: Review of the Draft 2021 Audit Statements

Background:

Chris Wallace from Munilytics, Inc., provided and discussed the attached draft audit statements to the Committee at their February 27, 2023, meeting. Should any Committee members have any questions or concerns about the statements, Mr. Wallace will be available to address them. Mr. Wallace will also provide an update on the status of the 2021 audit.

Recommendation:

Receive and File.

2/18/23 Draft

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Statement of Net Position Worksheet

September 30, 2021

	Adjustments							
	Governmental Funds	Fixed Assets	Comp Absences	LT Debt	Unearned rev	Pension	Statement of Net Assets	
ASSETS								
Cash and cash equivalents	3,276,872						3,276,872	
Investments	968,751						968,751	
Receivables (net)							-	
Planning and zoning	268,221						268,221	
Franchise and utility taxes	88,146						88,146	
Due from other governments	101,573						101,573	
Due from other funds	659,380					-	659,380	
Advance to other funds						-	-	
Prepaid items	1,623						1,623	
Debt assessments receivable	-						-	
Capital assets							-	
Non-depreciable		564,282					564,282	
Depreciable		10,306,625					10,306,625	10,870,907 cap assets
less accumulated depreciation		(4,195,159)					(4,195,159)	6,111,466 net depreciable
Total assets	5,364,566	6,675,748	-	-	-	-	12,040,314	
Deferred outflows of resources								
Pension related items						613,152	613,152	
LIABILITIES, DEFERRED INFLOWS OF REVENUES, AND FUND BALANCE								
Liabilities								
Accounts payable	138,579	42,022					180,601	
Accrued expenses	42,022	(42,022)					-	
Due to other governments	43,029						43,029	
Deferred revenue	899,784						899,784	
Deposits for planning and zoning	119,903						119,903	
Accrued interest payable				-			-	
Non-current liabilities							-	
Notes payable - Due within one year				-			-	
Compensated absences - Due within one year			58,997				58,997	58,997
Notes payable - Due in more than one year				-			-	
Net pension liability						375,000	375,000	
Compensated absences - Due in more than one year			8,945				8,945	383,945
Total liabilities	1,243,317	-	67,942	-	-	375,000	1,686,259	
Deferred inflows of resources								
Pension related items						739,382	739,382	
Unavailable revenues	-				-		-	
Unearned revenues	52,882						52,882	
Total deferred inflows of resources	52,882	-	-	-	-	739,382	792,264	
Equity	4,068,367	6,675,748	(67,942)	-	-	(501,230)	10,174,943	
Net Investment in Capital Assets							Prior Year Balance	8,082,421
No related debt							Increase (Decrease)	2,092,522 (659,380)
Inputed numbers								
							Difference	(659,380) -
2020	2021							
Deferred outflows	822,460	613,152	(209,308)					
Deferred inflows	(282,221)	(739,382)	(457,161)					
NPL	(1,072,696)	(375,000)	697,696					
adj to expense			(31,227)					
			0					
Net investment in F/A			Restricted for debt service					
Capital assets	6,675,748		Cash					
less related debt			less acc int.	-				
unspent debt proceeds	6,675,748							
capital related debt								
debt	-		principal		Accrued Interest			
unspent proceeds	28,444		interest rate	0.0306				
assessment receivable	-		accrued interest					
	28,444							

2/18/23 Draft

TOWN OF LOXAHATCHEE GROVES, FLORIDA

GASB 34 I/S Worksheet

September 30, 2021

	Modified Accrual	Depreciation	Fixed Assets	Debt	Comp Absences	Reclassify	Unavail. Revenue	WCD Transactions	Pension	Full Accrual
Revenues:										
Property taxes	\$ 1,042,008									\$ 1,042,008
Local option sales tax	272,580									272,580
Permits and Franchise taxes	401,256					(28,596)				372,660
Utility service taxes	442,871									442,871
Intergovernmental revenues	904,920					(40,141)	(30,741)			834,038
Charges for services	479,185					(309,185)		(170,000)		
Maintenance assessments	1,496,476			24,066						1,520,542
Debt assessments	266,441			(266,441)						
Fines and forfeitures										
Miscellaneous revenue	88,178							(57,158)		31,020
Gen Govt Oper grant						40,141				40,141
Physical Env Oper grant										
Physical Env Cap grant			35,248					57,158		92,406
Interest	4,336									4,336
Gov't Charges for svcs						337,781				337,781
Total revenues	5,398,251		35,248	(242,375)			(30,741)	(170,000)		4,990,383
Expenditures:										
Current										
General government	1,289,923	16,156			(6,554)			(170,000)		1,129,525
Public safety	1,119,128									1,119,128
Physical environment	1,071,158	186,041	10,550		(8,593)				(31,227)	1,227,929
Debt service										
Principal	242,375			(242,375)						
Interest	3,945			(1,236)						2,709
Other debt service costs										
Capital outlay	2,059,813		(2,059,813)							
Total expenditures	5,786,342	202,197	(2,049,263)	(243,611)	(15,147)			(170,000)	(31,227)	3,479,291
Excess (deficiency) of revenues over (under expenditures)	(388,091)	(202,197)	2,084,511	1,236	15,147		(30,741)		31,227	1,511,092
Other financing sources (uses):										
Debt proceeds										
Transfers in (out)	(77,950)									(77,950)
Total other financing sources (uses)	(77,950)									(77,950)
Net change in fund balances	(466,041)	(202,197)	2,084,511	1,236	15,147		(30,741)		31,227	1,433,142
Compensated Abs.	P/Y	C/Y	Change							
General government	59,955	53,401	(6,554)			P/Y	1,236			
Physical environment	23,134	14,541	(8,593)			C/Y				
	83,089	67,942	(15,147)				(1,236)			

2/18/23 Draft

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Net Position
September 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 3,276,872	\$ 220,132	\$ 3,497,004
Investments	968,751		968,751
Receivables			
Planning and zoning	268,221		268,221
Franchise and utility taxes	88,146		88,146
Due from other governments	101,573	50,272	151,845
Prepays	1,623		1,623
Capital assets			
Non-depreciable	564,282		564,282
Depreciable (net of depreciation)	6,111,466		6,111,466
Total assets	11,380,934	270,404	11,651,338
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	613,152		613,152
LIABILITIES			
Accounts payable	180,601	58,521	239,122
Due to other governments	43,029		43,029
Deferred revenue	899,784		899,784
Deposits for planning and zoning	119,903		119,903
Accrued interest payable			
Noncurrent liabilities			
Due within one year	58,997		58,997
Due in more than one year	383,945		383,945
Total liabilities	1,686,259	58,521	1,744,780
DEFERRED INFLOWS OF RESOURCES			
Pension related items	739,382		739,382
Unearned revenues	52,882		52,882
Total deferred inflows of resources	792,264		792,264
NET POSITION			
Net position			
Net investment in capital assets	6,675,748		6,675,748
Restricted for:			
Road resurfacing	28,444		28,444
Tree mitigation	153,635		153,635
Infrastructure	197,196		197,196
Transportation	974,479		974,479
Roads and drainage	1,058,331		1,058,331
Unrestricted	427,730	211,883	639,613
Total net position	\$ 9,515,563	\$ 211,883	\$ 9,727,446

See notes to the financial statements

2/18/23 Draft

TOWN OF LOYAL HATCHEE GROVES, FLORIDA Statement of Activities For the Year Ended September 30, 2021

Function / Program Activities	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Governmental activities							
General government	\$ 1,129,525	\$ 337,781	\$ 40,141	\$	\$ (751,603)	\$	\$ (751,603)
Public safety	1,119,128				(1,119,128)		(1,119,128)
Physical environment	1,227,929	1,520,542		92,406	385,019		385,019
Interest expense	2,709				(2,709)		(2,709)
Total governmental activities	3,479,291	1,858,323	40,141	92,406	(1,488,421)		(1,488,421)
Business-type activities							
Sanitation	699,311	653,665	50,272			4,626	4,626
Total	\$ 4,178,602	\$ 2,511,988	\$ 90,413	\$ 92,406	(1,488,421)	4,626	(1,483,795)
General revenues							
Property taxes					1,042,008		1,042,008
Local option sales tax					272,580		272,580
Franchise fees					372,660		372,660
Utility taxes					442,871		442,871
Intergovernmental (unrestricted)					834,038		834,038
Miscellaneous revenue					31,020		31,020
Interest					4,336		4,336
Transfers					(77,950)	77,950	
Total general revenues and transfers					2,921,563	77,950	2,999,513
Change in net position					1,433,142	82,576	1,515,718
Net position, beginning of year, as restated					8,082,421	129,307	8,211,728
Net position, end of year					\$ 9,515,563	\$ 211,883	\$ 9,727,446

See notes to the financial statements

2/18/23 Draft

TOWN OF LOXAHATCHIE GROVES, FLORIDA

Balance Sheet

Governmental Funds

September 30, 2021

	Major Funds			
	General	Roads and Drainage	Transportation	Local Option Sales Tax
ASSETS				
Cash and cash equivalents	\$ 1,573,582	\$ 1,412,449	\$ 112,685	\$
Investments	140,423			828,328
Receivables				
Planning and zoning	268,221			
Franchise and utility taxes	88,146			
Due from other governments	41,356		31,969	28,248
Due from other funds	659,380			
Prepaid items	1,623			
Debt assessments receivable				
Total assets	<u>\$ 2,772,731</u>	<u>\$ 1,412,449</u>	<u>\$ 144,654</u>	<u>\$ 856,576</u>
LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 132,942	\$ 5,637	\$	\$
Accrued expenses	36,572	5,450		
Due to other funds				659,380
Due to other governments	43,029			
Deferred revenue	899,784			
Deposits for planning and zoning	119,903			
Total liabilities	<u>1,232,230</u>	<u>11,087</u>		<u>659,380</u>
Deferred inflows of resources				
Unearned revenue	<u>52,882</u>			
Total deferred inflows of resources	<u>52,882</u>			
Fund balances				
Nonspendable:				
Prepaid items	1,623			
Restricted for:				
Debt service		114,587		
Road resurfacing		28,444		
Tree mitigation	153,635			
Infrastructure				197,196
Transportation	60,000	200,000	144,654	
Roads and drainage		1,058,331		
Assigned for capital projects	53,803			
Assigned for subsequent year's budget				
Unassigned	1,218,558			
Total fund balances	<u>1,487,619</u>	<u>1,401,362</u>	<u>144,654</u>	<u>197,196</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,772,731</u>	<u>\$ 1,412,449</u>	<u>\$ 144,654</u>	<u>\$ 856,576</u>

See notes to the financial statements

2/18/23 Draft

<u>Capital Improvement</u>	<u>Total</u>
\$ 178,156	\$ 3,276,872
	968,751
	268,221
	88,146
	101,573
	659,380
	1,623
<u>\$ 178,156</u>	<u>\$ 5,364,566</u>

\$	\$ 138,579
	42,022
	659,380
	43,029
	899,784
	119,903
	<u>1,902,697</u>

	<u>52,882</u>
	<u>52,882</u>

	1,623
	114,587
	28,444
	153,635
	197,196
569,825	974,479
	1,058,331
(391,669)	(391,669)
	53,803
	1,218,558
<u>178,156</u>	<u>3,408,987</u>
<u>\$ 178,156</u>	<u>\$ 5,364,566</u>

See notes to the financial statements

2/18/23 Draft

TOWN OF OLD LAHATCHEE GROVES Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position September 30, 2021

Fund balances total governmental funds	\$ 3,408,987
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

Governmental capital assets	\$ 10,870,907	
Less accumulated depreciation	<u>(4,195,159)</u>	6,675,748

Revenues earned but not collected within 60 days are not current financial resources and therefore, are not reported in the governmental fund.

Unavailable revenue

Long-term liabilities, including notes and bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds. Long-term liabilities at year end consist of:

Net pension liability	(375,000)	
Compensated absences	(67,942)	
Note payable		
Accrued interest on long-term debt	<u> </u>	(442,942)

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds:

Pension related deferred outflows	613,152	
Pension related deferred inflows	<u>(739,382)</u>	<u>(126,230)</u>

Net position of governmental activities	<u><u>\$ 9,515,563</u></u>
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See notes to the financial statements

2/18/23 Draft

TOWN OF LOXAHATCHEE GROVES, FLORIDA
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Governmental Funds
For the Year Ended September 30, 2021

	Major Funds			
	General	Roads and Drainage	Transportation	Local Option Sales Tax
Revenues				
Property taxes	\$ 1,042,008	\$	\$	\$
Local option sales tax				272,580
Permits and franchise fees	401,256			
Utility service taxes	442,871			
Intergovernmental revenues	527,182		377,738	
Charges for services	479,185			
Maintenance assessments		1,496,476		
Debt assessments		266,441		
Fines and forfeitures				
Miscellaneous revenue	31,020	57,158		
Interest	493	3,714	15	88
Total revenues	<u>2,924,015</u>	<u>1,823,789</u>	<u>377,753</u>	<u>272,668</u>
Expenditures				
Current				
General government	1,289,923			
Public safety	1,119,128			
Physical environment		1,071,158		
Debt service				
Principal		242,375		
Interest		3,945		
Capital outlay	8,821	10,345		
Total expenditures	<u>2,417,872</u>	<u>1,327,823</u>		
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>506,143</u>	<u>495,966</u>	<u>377,753</u>	<u>272,668</u>
Other financing sources				
Transfers in		210,000		
Transfers out	(77,950)		(707,500)	(937,000)
Total other financing sources	<u>(77,950)</u>	<u>210,000</u>	<u>(707,500)</u>	<u>(937,000)</u>
Net change in fund balances	428,193	705,966	(329,747)	(664,332)
Fund balances, beginning of year, as restated	1,059,426	695,396	474,401	861,528
Fund balances, end of year	<u>\$ 1,487,619</u>	<u>\$ 1,401,362</u>	<u>\$ 144,654</u>	<u>\$ 197,196</u>

See notes to the financial statements

2/18/23 Draft

<u>Capital Improvement</u>	<u>Total</u>
\$	\$ 1,042,008
	272,580
	401,256
	442,871
	904,920
	479,185
	1,496,476
	266,441
	88,178
26	4,336
<u>26</u>	<u>5,398,251</u>
	1,289,923
	1,119,128
	1,071,158
	242,375
	3,945
<u>2,040,647</u>	<u>2,059,813</u>
<u>2,040,647</u>	<u>5,786,342</u>
<u>(2,040,621)</u>	<u>(388,091)</u>
1,434,500	1,644,500
<u>1,434,500</u>	<u>(1,722,450)</u>
	<u>(77,950)</u>
(606,121)	(466,041)
<u>784,277</u>	<u>3,875,028</u>
<u>\$ 178,156</u>	<u>\$ 3,408,987</u>

See notes to the financial statements

2/18/23 Draft

TOWN OF LOAHATCHEE GROVES, FLORIDA
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balance of the Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2021

Net change in fund balances - total governmental funds \$ (466,041)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capital assets	\$ 2,049,263	
Donated land	35,248	
Less: current year depreciation	<u>(202,197)</u>	1,882,314

Revenues earned but not collected within 60 days are not current financial resources and therefore, are not reported in the governmental fund.

Grant revenues reported in current year		
Grant revenues reported in prior year	(30,741)	
Assessments reported in prior year	<u>(242,375)</u>	(273,116)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal payments on debt		242,375
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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 governmental funds.

Change in accrued interest	1,236	
Change in net pension liability and related deferred amounts	31,227	
Change in long-term compensated absences	<u>15,147</u>	<u>47,610</u>

Change in net position		<u><u>\$ 1,433,142</u></u>
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See notes to the financial statements

2/18/23 Draft

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Statement of Net Position

Proprietary Fund

September 30, 2021

	Sanitation Fund
ASSETS	
Cash and cash equivalents	\$ 220,132
Due from other governments	50,272
Total assets	<u>270,404</u>
LIABILITIES AND NET POSITION	
Liabilities	
Accounts payable	<u>58,521</u>
Total liabilities	<u>58,521</u>
Net Position	
Unrestricted	<u><u>\$ 211,883</u></u>

See notes to the financial statements

2/18/23 Draft

TOWN OF PALM BEACH GROVES, FLORIDA
Statement of Revenues, Expenses, and Changes
in Net Position
Proprietary Fund
For the Year Ended September 30, 2021

	Sanitation Fund
Operating revenues	
Charges for services	<u>\$ 653,665</u>
Operating expenses	
Solid waste contractor	691,960
Other expenses	<u>7,351</u>
Total operating expenses	<u>699,311</u>
Operating income	(45,646)
Nonoperating revenues	
Grant income	50,272
Transfers in	<u>77,950</u>
Total nonoperating revenues	128,222
Change in net position	82,576
Net position, beginning of year	<u>129,307</u>
Net position, end of year	<u><u>\$ 211,883</u></u>

See notes to the financial statements

2/18/23 Draft

TOWN OF LOXAHATCHEE GROVES, FLORIDA

Statement of Cash Flows

Proprietary Fund

For the Year Ended September 30, 2021

	Sanitation Fund
Cash flows from operating activities:	
Receipts from customers and users	\$ 653,665
Payments to suppliers	(692,447)
Operating grants	93,288
Net cash from by operating activities	<u>54,506</u>
Cash flows from non-capital financing activities:	
Payments to other funds	<u>77,950</u>
Net increase in cash and cash equivalents	132,456
Cash and cash equivalents, beginning of year	<u>87,676</u>
Cash and cash equivalents, end of year	<u><u>\$ 220,132</u></u>
Cash flows from operating activities	
Operating loss	\$ (45,646)
Operating grants	50,272
Adjustments to reconcile operating income to net cash provided by operating activities:	
Increase in due from other governments	43,016
Increase in accounts payable	<u>6,864</u>
Net cash used by operating activities	<u><u>\$ 54,506</u></u>

See notes to the financial statements

2/18/23 Draft

TOWN OF LOYAL HATCHEE GROVES, FLORIDA
Required Supplementary Information (RSI)
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended September 30, 2021

	Budget Amounts		Actual	
	Original	Final Revised	Amounts	Variance
Revenues				
Property taxes	\$ 1,031,798	\$ 1,031,798	\$ 1,042,008	\$ 10,210
Permits and franchise fees	327,000	377,000	401,256	24,256
Utility service taxes	387,000	407,000	442,871	35,871
Intergovernmental revenues	324,500	324,500	527,182	202,682
Charges for services	86,500	356,500	479,185	122,685
Fines and forfeitures	17,000	17,000		(17,000)
Miscellaneous revenue	10,000	10,000	31,020	21,020
Interest	5,000	5,000	493	(4,507)
Total revenues	2,188,798	2,528,798	2,924,015	395,217
Expenditures				
General government				
Town council	129,950	175,950	158,860	17,090
Town manager	690,500	771,500	730,750	40,750
Financial services	180,100	180,100	73,043	107,057
Legal services		35,000	175,829	(140,829)
Communications and Technology	100,000	68,000	38,826	29,174
Other general government	96,500	86,500	121,436	(34,936)
Total general government	1,197,050	1,317,050	1,298,744	18,306
Public safety				
Police	624,000	622,200	622,200	
Planning and zoning	208,000	510,000	397,176	112,824
Code enforcement	10,000	10,000	99,752	(89,752)
Total public safety	842,000	1,142,200	1,119,128	23,072
Total expenditures	2,039,050	2,459,250	2,417,872	41,378
Excess (deficiency) of revenues over (under) expenditures	149,748	69,548	506,143	436,595
Other financing sources				
Transfers out	(149,748)	(69,548)	(77,950)	(8,402)
Total other financing sources	(149,748)	(69,548)	(77,950)	(8,402)
Net change in fund balance	\$	\$	428,193	\$ 428,193
Fund balance, beginning of year			1,059,426	
Fund balance, end of year			\$ 1,487,619	

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TOWN OF LOKAHATCHEE GROVES Required Supplementary Information (RSI)

Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual Roads and Drainage Fund For Year Ended September 30, 2021

	Budget Amounts		Actual	
	Original	Final Revised	Amounts	Variance
Revenues				
Maintenance assessments	\$ 1,483,165	\$ 1,483,165	\$ 1,496,476	\$ 13,311
Debt assessments	310,000	310,000	266,441	(43,559)
Miscellaneous revenue	2,000	2,000	57,158	55,158
Interest	5,700	5,700	3,714	(1,986)
Total revenues	<u>1,800,865</u>	<u>1,800,865</u>	<u>1,823,789</u>	<u>22,924</u>
Expenditures				
Current				
Physical environment	1,539,865	1,539,865	1,071,158	468,707
Debt service	306,000	306,000	246,320	59,680
Capital outlay	155,000	155,000	10,345	144,655
Total expenditures	<u>2,000,865</u>	<u>2,000,865</u>	<u>1,327,823</u>	<u>673,042</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(200,000)</u>	<u>(200,000)</u>	<u>495,966</u>	<u>695,966</u>
Other financing sources				
Transfers in	200,000	200,000	210,000	10,000
Total other financing sources	<u>200,000</u>	<u>200,000</u>	<u>210,000</u>	<u>10,000</u>
Net change in fund balance	<u>\$</u>	<u>\$</u>	705,966	<u>\$ 705,966</u>
Fund balance, beginning of year, as restated			<u>695,396</u>	
Fund balance, end of year			<u>\$ 1,401,362</u>	

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TOWN OF LOYAL HATCHEE GROVES, FLORIDA

Required Supplementary Information (RSI)

Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Transportation Fund

For the Year Ended September 30, 2021

	Budget Amounts		Actual Amounts	Variance
	Original	Final Revised		
Revenues				
Intergovernmental revenues	\$ 307,500	\$ 307,500	\$ 377,738	\$ 70,238
Interest and other			15	15
Total revenues	<u>307,500</u>	<u>307,500</u>	<u>377,753</u>	<u>70,253</u>
Expenditures				
Physical environment				
Roads and streets				
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>307,500</u>	<u>307,500</u>	<u>377,753</u>	<u>70,253</u>
Other financing sources				
Transfers out	<u>(307,500)</u>	<u>(707,500)</u>	<u>(707,500)</u>	
Total other financing sources	<u>(307,500)</u>	<u>(307,500)</u>	<u>(707,500)</u>	<u>(400,000)</u>
Net change in fund balance	<u>\$</u>	<u>\$</u>	(329,747)	<u>\$ (329,747)</u>
Fund balance, beginning of year			<u>474,401</u>	
Fund balance, end of year			<u>\$ 144,654</u>	

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TOWN OF LOYAL HATCHEE GROVES, FLORIDA

Required Supplementary Information (RSI)

Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual

Local Option Sales Tax Fund

For Year Ended September 30, 2021

	Budget Amounts		Actual	
	Original	Final Revised	Amounts	Variance
Revenues				
Local option sales tax	\$ 195,000	\$ 195,000	\$ 272,580	\$ 77,580
Interest and other			88	88
Total revenues	<u>195,000</u>	<u>195,000</u>	<u>272,668</u>	<u>77,668</u>
Expenditures				
Physical environment				
Roads and streets				
Excess (deficiency) of revenues over (under) expenditures	<u>195,000</u>	<u>195,000</u>	<u>272,668</u>	<u>77,668</u>
Other financing sources				
Transfers out	(493,000)	(937,000)	(937,000)	
Transfer to fund balance	<u>298,000</u>	<u>742,000</u>		<u>(742,000)</u>
Total other financing sources	<u>(195,000)</u>	<u>(195,000)</u>	<u>(937,000)</u>	<u>(742,000)</u>
Net change in fund balance	<u>\$</u>	<u>\$</u>	<u>\$ (664,332)</u>	<u>\$ (664,332)</u>
Fund balance, beginning of year			<u>861,528</u>	
Fund balance, end of year			<u>\$ 197,196</u>	



155 F Road Loxahatchee Groves, FL 33470

Agenda Item # 4

TO: Finance Advisory and Audit Committee of Town of Loxahatchee Groves

FROM: Francine Ramaglia, Town Manager

DATE: March 14, 2023

SUBJECT: Discussion concerning FAAC member's utilization of Blackbaud (the Town's accounting software)

Background:

Committee Members have access to the Town's Accounting System for review purposes. Chris Wallace made a presentation to the Committee at their February 27, 2023 meeting concerning information available on Blackbaud. This agenda item provides an opportunity for Members input and questions on their access and utilization of the system.

Recommendation:

Committee Discussion