



**TOWN OF LOXAHATCHEE GROVES
TOWN COUNCIL MINUTES OF COUNCIL MEETING
DECEMBER 11, 2019**

Meeting audio available in Town Clerk's Office

CALL TO ORDER

Mayor Shorr called the meeting to order at 9:30 a.m.

PLEDGE OF ALLEGIANCE

Mayor led the Pledge of Allegiance

MOMENT OF SILENCE

There was a Moment of Silence.

ROLL CALL

Mayor Robert Shorr, Vice Mayor David DeMarios, Councilmembers Laura Danowski, Lisa El-Ramey and Phillis Maniglia (absent excused), Town Manager James Titcomb, Town Attorney R. Brian Shutt and Town Clerk Lakisha Burch.

ADDITIONS/DELETIONS/MODIFICATIONS OF AGENDA

Vice Mayor DeMarios asked what was the information that was given to Town Council this morning. Town Clerk Burch responded by stating the information given to the Town Council is the hard copy of the information that was sent to Town Council last evening electronically.

There were no additions, deletions or modifications of the agenda.

COMMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

The public is encouraged to offer comments on any non-agenda item. Generally, remarks by an individual will be limited to one time, up to three minutes or less. The Mayor or presiding officer has discretion to adjust the amount of time allocated.

PRESENTATION

1. Presentation of FY 2017-18 (FY18) Audits for both the Independent Loxahatchee Groves Water Control District (LGWCD) and the Town of Loxahatchee Groves Certified Annual Financial Report (CAFR) - from Terry Morton from Nowlen, Holt & Miner, P.A.

- a. Independent Loxahatchee Groves Water Control District (LGWCD) FY18 Audit

Terry Morton from Nowlen, Holt & Miner, P.A. presented the item to the Town Council stated that there was no change that he had regarding the Water District. Councilmember DeMarios asked about the resurfacing and restricted and unrestricted on the Statement of Net Positions. He

also inquired about net pension and deferred outflows and inflows. Mr. Morton responded to Councilmember DeMarios' questions.

Councilmember Danowski asked Mr. Morton has he had experience working with other municipalities with Special Districts and does he see anything that we have here in incongruous, different, scary or potential liable than anything he has experienced with other municipalities. Mr. Morton responded no there is really nothing out of the ordinary.

b. Town of Loxahatchee Groves FY18 Certified Annual Financial Report (CAFR)

Terry Morton from Nowlen, Holt & Miner, P.A. presented the item to the Town Council. He stated that he would be going with the Town of Loxahatchee Groves' audit and note any changes that has been made. He also gave explanation of how the audit is reviewed and the table of contents. He then proceeded to explain the different sections of the audit. There was discussion among the Town Council, Staff and Mr. Morton.

Mayor Shorr asked that all changes be highlighted. Mr. Morton responded. Mayor Shorr also asked what the reasoning of the difference in revenue. Mr. Morton and Town Manager Titcomb and Asst. Town Manager Ramaglia responded to his concerns.

Vice Mayor DeMarios asked about the changes on the Capital Improvement. Mr. Morton responded. Vice Mayor DeMarios asked that the changes being made today be indicated in the minutes. Town Clerk Burch responded that she would. Town Manager Titcomb stated that only Mr. Morton can remove the draft from the documents. Vice Mayor also asked for clarification for interfund transactions, Mr. Morton responded. There was further conversation among Mr. Shutt and Vice Mayor DeMarios.

Councilmember Danowski asked about the per acre assessment fee and asked if this included paying of human resources or services. Town Manager Titcomb and Mr. Morton responded to Councilmember Danowski's question.

Mr. Morton continued to explain the audit. There continued to be questions and discussion among the Town Council and Mr. Morton.

Councilmember El-Ramey asked about the removal of the last sentence in Note 5- Long Term Liabilities regarding resurfacing. Town Manager Titcomb responded to her concern. There was discussion regarding the repayment of the OGEM loan. Ms. Ramaglia responded by stating that a subsequent footnote be placed that Town Council would like to pay down the loan in Note 5 - Net Position Fund balance restricted for resurfacing of certain roads.

Vice Mayor DeMarios asked about the time period stated under Contributions on Note 6-Florida Retirement System. Vice Mayor DeMarios wanted clarification about who was working during noted time period. There was discussion. He also asked for explanation of Payables to the Pension Plan, Contributions and Pension Liabilities, Pension Expense, Payables to the Pension Plan and Summary Data also under Note 6. Mr. Morton responded to his questions. Councilmember DeMarios asked were Mr. Peters or and Mr. Titcomb was in the Florida Retirement Plan under senior management. Town Clerk Burch and Town Manager Titcomb responded to Councilmember DeMarios' concerns.

Mr. Morton stated that in Note 7- Interfund Transfers that there were changes. The blanks in the first draft has been filled in on the current one.

Vice Mayor DeMarios asked about Note 10 Comments and Contingencies regarding pending lawsuit and was the Town Attorney and Auditor aware. Town Attorney Shutt responded. There was discussion among Town Attorney Shutt and Councilmember DeMarios. Mr. Morton stated that there were changes under Note 10 Comments and Contingencies regarding the time under UMC Management. Town Manager Titcomb responded. Mayor Shorr also asked a question regarding UMC Management regarding vacation pay under Note 10. Mr. Morton responded to Mayor Shorr's questions. There was public comment made by John Ryan. There was discussion among the Town Council, Town Attorney Shutt and Mr. Morton, Town Auditor regarding noting the other payments due to UMC Management in Note 10. There was consensus among the Town Council for the Auditor place foot notes alluding to the fact that there is a potential lawsuit regarding UMC Management contract. There was further discussion among Town Council and Town Manager Titcomb.

Mr. Morton stated that the only changes were in the footnotes but no further substantial for the remaining of the Audit Notes. Councilmember DeMarios asked a question regarding the grader. Mr. Morton responded. Mr. Morton stated that he had nothing further to discuss regarding the Town's portion of the audit.

Motion was made by Mayor Shorr seconded by Councilmember El-Ramey to approve the FY 2017-18 (FY18) Audits for both the Independent Loxahatchee Groves Water Control District (LGWCD) and the Town of Loxahatchee Groves with the following changes on page 35 the sentence at the end regarding Council vote to pay 367,500.16 dollars towards OGEM debt, page 50 a new note 8 that will shift all the subsequent notes describing potential FEMA reimbursement and on page 51 describing potential accrued vacation to the former management company; it was voted as follows: Ayes: Mayor Shorr, Vice Mayor DeMarios, Councilmembers Danowski and El-Ramey. Motion passed unanimously.

Town Councilmembers Comments

Councilmember DeMarios thanked Council for enduring his questions.

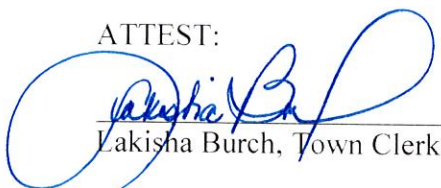
Town Staff Comments

Town Manager Titcomb thanked the auditors and Town staff on their hard work regarding this audit.

Adjournment

There being no further business meeting was adjourned at 11:14 a.m.

ATTEST:


Lakisha Burch, Town Clerk

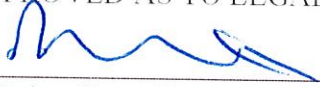
**TOWN OF LOXAHATCHEE GROVES,
FLORIDA**


Mayor Robert Shorr


Vice Mayor David DeMarios


Councilmember Laura Danowski

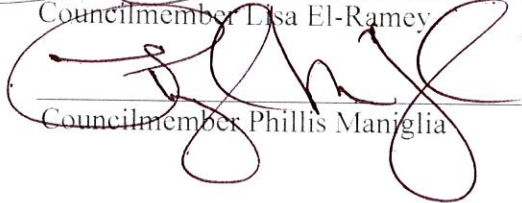
APPROVED AS TO LEGAL FORM:



R. Brian Shutt, Town Attorney



Councilmember Lisa El-Ramey



Councilmember Phillis Maniglia