Mayor David Browning, Seat 4
Vice Mayor Ryan Liang, Seat 3
Councilman Tom Goltzené, Seat 5
Councilman Ronald. D. Jarriel, Seat 1
Councilman Jim Rockett, Seat 2

Town of Loxahatchee Groves

Finance Advisory & Audit Committee Meeting

Monday, February 27, 2012 at 7:00 p.m.

Town Hall Conference Room
14579 Southern Blvd, Suite 2

Chair Lung Chiu
Vice Chair Elise Ryan
Committee Member Virginia Standish
Committee Member Cheryl Miller
Committee Member Ken Johnson

Town Council Liaison Ryan Liang
Town Manager Mark Kutney
Town Clerk Janice M. Moore

PUBLIC NOTICE/AGENDA

1. OPENING

a. Call to Order & Roll Call

b. Approval of Agenda

2. CONSENT AGENDA

a. Minutes: January 23, 2012

3. PRESENTATIONS - *None*

4. OLD BUSINESS

a. Correction to December 2011 Financial Statement

1. Sanitation Fund Revenues – Discount Fees - $2607.73
Correction is noted in the January 2012 Financial Reports

b. Charge to Planning & Zoning Contract – $217.50
Calvin Giordano – First Holiness Church

5. NEW BUSINESS

a. Approval of FY 2012 Financial Statements

1. Budget vs. Actual – January 2012
2. Bank Reconciliation – January 2011
3. General Ledger Detail – January 2011
4. Bank Statement – January 2011

b. Review of Planning and Zoning Invoices

c. Solid Waste Commercial Franchise Implementation

6. DISCUSSION – Planning Study for Okeechobee Boulevard

7. CLOSING COMMENTS

a. Public

b. Committee Members

c. Concluding Administrative Remarks

8. ADJOURNMENT

The next FAAC meeting is Monday, March 26, 2012.

Comments Cards: Anyone from the public wishing to address the FAAC must complete a Comment Card before speaking. This must be filled out completely with your full name and address and given to the Town Clerk. During the meeting, before public comments, you may only address the item on the agenda in which is being discussed at the time of your comment. During public comments, you may address any item you desire. Please remember that there is a three (3) minute time limit on all public comment. Any person who decides to appeal any decision of the FAAC with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose, may need to ensure that a verbatim record of the proceedings is made which included testimony and evidence upon which the appeal is to be based. Persons with disabilities requiring accommodations in order to participate should contact the Town Clerk's Office (561-793-2418), at least 48 hours in advance to request such accommodation.

Item No. 2.a

Town of Loxahatchee Groves

Finance Advisory & Audit Committee Meeting

Monday, January 23, 2012 at 7:00 p.m.

Town Hall Conference Room, 14579 Southern Blvd, Suite 2

MINUTES

1. Opening

a. Call to Order and Roll Call

Chair Lung Chiu called the meeting to order at 7:05 p.m. Present were Chair Lung Chiu, Vice Chair Elise Ryan, and Committee Members Cheryl Miller, Ken Johnson and Virginia Standish. Also present were Town Manager Mark Kutney, Bill Underwood, Managing Partner of Underwood Management Services Group (UMSG), and Office Coordinator Stephen Hainline.

b. Approval of Agenda

Motion: Committee Member Miller moved to **approve** the Agenda. Committee Member Johnson seconded the motion, which passed unanimously. **(Motion carried 5-0).**

2. Consent Agenda:

a. Minutes: November 28, 2011

Motion: Vice Chair Ryan moved to **approve** the Consent Agenda. Committee Member Miller seconded the motion, which passed unanimously. **(Motion carried 5-0).**

3. Presentations - *None*

4. Old Business: - *None*

5. New Business

a. Approval of RFP for Banking Services

Bill Underwood, Underwood Management Services LLP made a presentation on the proposed Banking RFP. Discussions opened addressing the standardization of the proposal, the transition of the email and website process, positive pay, banking benefits for town staff, emergency cash distributions, and cancellation clauses.

Public comment from John Ryan: Mr. Ryan suggested a standby Line of Credit (LOC) for declared emergencies. He also asked about a profile page of the town touting its benefits.

Committee members discussed the possibility of losing the Business Tax Receipts (BTR).

Discussion ensued regarding how the evaluation process points were awarded to choose the institution. Committee members also discussed changing the point ranges to some more applicable to the town. Committee changed the point ranges on page 22 of the Banking Services RFP.

Vice Chair Ryan asked about getting the bids out. Underwood said he wanted to use Demand Star as well as the town website.

Motion: Committee Member Miller moved to **approve** the RFP as amended. Committee Member Standish seconded the motion, which passed unanimously. **(Motion carried 5-0).**

b. Approval of New Accounts & Adjustments to Transportation Fund

Chair Chiu declared conflict because he is an adjoining property owner on the 148th Terrace project. Chair Chiu passed the gavel to Vice Chair Ryan. Vice Chair Ryan confirmed that the money has been received by Town Management and stated the culvert now becomes an asset of the town.

Motion: Vice Chair Ryan moved to approve the New Accounts and Adjustments to Transportation Fund as recommended, and that a Resolution be presented for the Town Council. Committee Member Standish 2nd the motion. **(Motion passed 4-0).** Chair Chu abstained. Vice Chair Ryan passed the gavel back to Chair Chu.

c. Approval of FY 2012 Financial Statements

1. Budget vs. Actual – November 2011

   Question arose as to who the engineers were with respect to a charge in the amount of $217.50 to the Planning and Zoning Contract.
2. Bank Reconciliation – November 2011
3. General Ledger Detail – November 2011
4. Bank Statement – November 2011

Motion: Ryan moved to **approve** the November 2011, FY2012 Financial Statements. Committee Member Miller seconded the motion, which passed unanimously. **(Motion carried 5-0).**

d. Approval of FY 2012 Financial Statements

1. Budget vs. Actual – December 2011
2. Bank Reconciliation – December 2011
3. General Ledger Detail – December 2011
4. Bank Statement – December 2011

Motion: Vice Chair Ryan moved to **approve** the December 2011, FY2012 Financial Statements. Committee Member Miller seconded the motion, which passed unanimously. **(Motion carried 5-0).** Ryan noted for the record that the Committee is provided the monthly Bank for informational purposes only and therefore approval of the Town financial statements does not include the Bank Statement.

d. Review of Planning and Zoning Invoices

Discussion – *None*

Committee discussed cost recovery charges, status of current fees due and possible checklists insuring procedure compliance. Town Manager Kutney informed committee that management is actively working on the matter, and additional funds have been received by Groves Medical Plaza. Management is waiting on the matter relating to the Community of Hope before addressing cost recovery changes.

Committee expressed it desire to move forward on the Donna Brosner issue. Town Manager Kutney informed Committee members that the Town was unable to service Ms. Brosner on the matter so the process never went forward. Vice Chair Ryan suggested moving forward on this matter.

Committee and Mr. Underwood discussed different remedies for the credit rather than redoing the 2011 numbers.

Committee discussed several items to include term of Town's Auditors Contract, performance bond possibly held by Town's previous Management Services provider, franchise fees on dumpsters, and other services.

Chair Chiu inquired if franchise fees on dumpsters could be a revenue source. If possible, then a study should be done on this.

6. Closing Comments

a. Public none

b. Committee Members
Committee Member Johnson welcomed Committee Member Standish
Vice Chair Ryan also welcomed Committee Member Standish. She also thanked the town staff and approved favorably of the new conference room at Town Hall.
Underwood commented on the approvals.
Committee Member Standish thanked everyone for being allowed on committee.

c. Concluding Administrative Remarks

Council confirmed the next meeting 27th of February

7. Adjournment

Motion: Committee Member Miller moved to **adjourn** the meeting at 9:21 p.m. Committee Member Johnson seconded the motion, which passed unanimously. **(Motion carried 5-0).**

These minutes were approved by the
Finance Advisory & Audit Committee on Monday, February 27, 2012.

_____ _____

Stephen Hainline, Office Coordinator Lung Chiu, Chair

SEAL

Calvin, Giordano & Assoc., Inc.
Federal ID: 65-0013869
1800 Eller Drive, Suite 600
Fort Lauderdale, FL 33316
954-921-7781

TOWN OF LOXAHATCHEE GROVES
14579 SOUTHERN BLVD
SUITE 2
LOXAHATCHEE GRV, FL 33470

Invoice number 41717
Date 11/8/2011

Contract: 0815645
First Holiness Church SP Rev

Customer ID: T918

Project 08-1564 Extra 5 First Holiness Church of the Living God
SITE PLAN REVIEW

Billing period through October 17th 2011

Item: 80000 WPB-ENGINEERING

Labor

Employee	Date	Hours	Rate	Amount
PATRICK FIGURELLA - Project Manager (IV)				
Due Dilig/Feasibility Study	10/13/2011	1.50	145.00	217.50
Prepare for and attend meeting of LPA				
Labor subtotal		1.50		217.50

Item subtotal	217.50
Invoice total	217.50

Acct# 001-515-343-000

TOWN OF LOXAHATCHEE GROVES
DATE 12/9/11
APPROVED
AUTHORIZED SIGNATURE

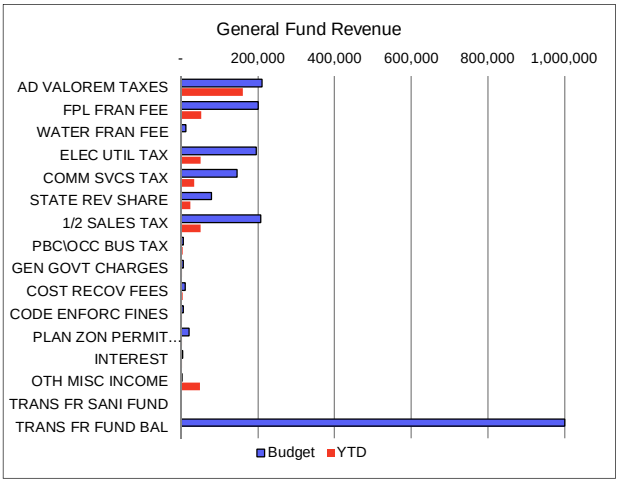
Town of Loxahatchee Groves

Item No. 5.a.1

Financial Activity Report as of January 30, 2012

(33% of year elapsed)

General Fund Revenue Budget



General Fund Revenues

Revenues	Budget	Year-to-Date	%
AD VALOREM TAXES @ 1.2000	210,000	160,183.50	76.3%
FPL FRANCHISE FEE	200,000	51,886.28	25.9%
PBC WATER UTILITY FRANCHISE FEE	12,000	1,055.95	8.8%
ELECTRIC UTILITY TAX	196,000	49,874.59	25.4%
COMMUNICATION SERVICES TAX	145,392	34,145.40	23.5%
STATE REVENUE SHARING	78,236	23,993.88	30.7%
HALF CENT SALES TAX	207,222	49,769.50	24.0%
COUNTY OCCUPATIONAL LICENSES	5,000	4,468.81	89.4%
GENERAL GOVERNMENT CHARGES	5,000	2,882.55	57.7%
COST RECOVERY FEES	10,000	3,363.00	33.6%
CODE ENFORCEMENT FINES	5,000	6.00	0.1%
PLANNING & ZONING PERMIT FEES	20,000	98.45	0.5%
INTEREST	4,000	58.54	1.5%
OTHER MISC INCOME	1,000	49,110.17	4911%
TRANSFER FROM SANITATION FUND	-		
TRANSFER FROM FUND BALANCE	1,000,000		0.0%
Total Revenues	**2,098,850**	**430,896.62**	**20.5%**

General Fund Expenditures

Expenditures	Budget	Year-to-Date	%
LEGISLATIVE	11,700	2,031.70	17.4%
EXECUTIVE	268,125	86,410.26	32.2%
FINANICAL AND ADMINSTRATIVE	39,000	1,946.68	5.0%
LEGAL COUNSEL	50,000	11,569.09	23.1%
COMPREHENSIVE PLANNING & ZONING	45,000	4,705.50	10.5%
OTHER GENERAL GOVERNMENT	1,358,240	15,364.44	1.1%
CODE ENFORCEMENT	48,000	10,795.90	22.5%
Total Other General Government	1,406,240	26,160.34	
LAW ENFORCEMENT	278,785	91,595.00	32.9%
PUBLIC WORKS	-	737.50	
Total Expenditures	**2,098,850**	**225,156.07**	**10.7%**
Excess(deficiency)	-	205,741	

YTD-Total Funds Expen. Budget

Expenditures	Budget	Year-to-Date	%
Total Townwide Budget	**4,008,674**	**403,678**	**10.1%**

Selected Other Funds

Transportation Fund	Budget	Year-to-Date	%
FIRST LOCAL OPTION FUEL TAX (6 CENT)	244,969	59,033	24.1%
SECOND LOCAL OPTION FUEL (5 CENT)	113,480	27,990	24.7%
CONTRIBUTION FROM GENERAL FUND	48,913	48,913	0.0%
Total Revenues	**407,362**	**135,936**	**33.4%**
ROAD AND STREETS (6 CENT)	-	-	
ROAD AND STREETS (5 CENT)	112,554	-	0.0%
NON-DISTRICT ROADS (6 CENT) MAINT.	94,969	9,218	9.7%
DISTRICT ROADS (6 CENT) MAINT.	150,000	180	0.1%
SPECIAL PROJECTS	-		
22nd ROAD DITCH (6)	-		
148th TERR BRIDGE(5)/CULVERT	49,839	49,839	100.0%
Total Expenses	**407,362**	**59,237**	**14.5%**
Excess(deficiency)	-	**76,699**	

Solid Waste Fund	Budget	Year-to-Date	%
SOLID WASTE ASSESSMENTS (1,260 units)	469,640	359,337	76.5%
DISCOUNT FEES	(18,785)	(14,133.66)	75.2%
SWA RECYCLING INCOME	7,000	2,562.60	36.6%
HAULERS LICENSING FEE	2,000	500.00	0.0%
CONTRIBUTION FROM GENERAL FUND	13,694.00		
Total Revenues	**473,549**	**348,266**	**73.5%**
CONTRACTUAL-WASTE OVERSIGHT	12,000	2,650.00	22.1%
PBC ADMINSTRATION FEE 1%	4,710	3,425.95	72.7%
SOLID WASTE CONTRACTOR	452,300	112,908.62	25.0%
OTHER SANITATION SERVICES	2,500	300.00	12.0%
FREIGHT & POSTAGE	539	-	0.0%
LEGAL ADVERTISING	1,500	-	
MANAGEMENT FEES	-		
Total Expenses	**473,549**	119,284.57	**25.2%**
Excess(deficiency)		228,981.06	

Capital Improvement Program (CIP) Fund	Budget	Year-to-Date	%
CONTRIBUTION FROM GENERAL FUND	1,000,000		
Total Revenues	1,000,000	-	-
LINEAR PARK/GRANT MATCH	100,000		
ROAD AND DRAINAGE IMPROVEMENTS	150,000		
OGEM PAVING/COST SHARING	150,000		
TRAFFIC LIGHT OKEECHOBEE BLVD	100,000		
ROAD AND DRAINAGE IMPROVEMENTS	200,000		
OGEM PAVING/COST SHARING	300,000		
TRAFFIC LIGHT OKEECHOBEE BLVD			
Total Expenses	1,000,000	-	-
Excess(deficiency)	-	-	

Contract Services Expenditures

Expenditures	Budget	Year-to-Date	%
Waste Pro	452,300	149,494.00	33.1%
Palm Beach County Sheriff	274,785	91,595.00	33.3%
Underwood Management Services Group	250,650	83,510.80	33.3%
Goren, Cherof, Doody, Ezrol		26,369.00	
Tew & Associates	45,000	9,562.50	21.3%
Land Research Management		8,812.50	
Calvin Giodorno		4,426.75	
Frank Schioela	12,000	5,370.95	44.8%
YEE's Corporation	12,000	3,603.74	30.0%
Total Expenses		**382,745.24**	

BUDGET VS ACTUAL
AS OF JANUARY 31, 2012

General Fund
Revenues

Account Number	Account	Month to Date	Year to Date	Annual Budget	Annual Variance	% Used
001-311-100-000	Ad Valorem Taxes	13,216.48	160,183.50	210,000.00	(49,816.50)	76.30%
	Ad Valorem Taxes Total	**13,216.48**	**160,183.50**	**210,000.00**	**(49,816.50)**	
001-314-100-000	Electric Utility Tax	14,780.30	49,874.59	196,000.00	(146,125.41)	25.50%
	Utility Services Taxes Total	**14,780.30**	**49,874.59**	**196,000.00**	**(146,125.41)**	
001-315-100-000	Communications Services	11,554.72	34,145.40	145,392.00	(111,246.60)	23.50%
	Communications Services Taxes Total	**11,554.72**	**34,145.40**	**145,392.00**	**(111,246.60)**	
001-316-200-000	County Occupational License	-	4,468.81	5,000.00	(531.19)	89.40%
	Local Business Tax totals	**-**	**4,468.81**	**5,000.00**	**(531.19)**	
001-323-100-000	FPL Franchise Fee	13,870.71	51,886.28	200,000.00	(148,113.72)	25.90%
001-323-300-000	PBC Water Utility Franchise	364.79	1,055.95	12,000.00	(10,944.05)	8.80%
	Franchise Feel Totals	**14,235.50**	**52,942.23**	**212,000.00**	**(159,057.77)**	
001-329-100-000	Planning & Zoning Permit	98.45	98.45	20,000.00	(19,901.55)	0.50%
	Other Permits and Fees Total	**98.45**	**98.45**	**20,000.00**	**(19,901.55)**	
001-335-120-000	State Revenue Sharing	5,998.47	23,993.88	78,236.00	(54,242.12)	30.70%
001-335-180-000	Half Cent Sales Tax	17,611.46	49,769.50	207,222.00	(157,452.50)	24.00%
	State Revenue Sharing Total	**23,609.93**	**73,763.38**	**285,458.00**	**(211,694.62)**	
001-341-000-000	General Government Charges	388.27	2,882.55	5,000.00	(2,117.45)	57.70%
	General Government Fees Total	**388.27**	**2,882.55**	**5,000.00**	**(2,117.45)**	
001-343-349-000	Cost Recovery Fees	3,363.00	3,363.00	(10,000.00)	13,363.00	-33.60%
	Cost Recovery Fees Totals	**3,363.00**	**3,363.00**	**(10,000.00)**	**13,363.00**	
001-354-100-000	Code Enforcement Fines	6.00	6.00	5,000.00	(4,994.00)	0.10%
	Code Enforcement Fines Totals	**6.00**	**6.00**	**5,000.00**	**(4,994.00)**	
001-361-100-000	Interest	16.75	58.54	4,000.00	(3,941.46)	1.50%
	Interest and Other Earnings Total	**16.75**	**58.54**	**4,000.00**	**(3,941.46)**	
001-369-000-000	Other Misc Income	49,110.17	49,110.17	49,913.00	(802.83)	98.40%
	Other Misc Revenue Total	**49,110.17**	**49,110.17**	**49,913.00**	**(802.83)**	
001-399-000-000	Transfer from Fund Balance	-	-	1,000,000.00	(1,000,000.00)	0.00%
	Other Non-operating Sources Total	**-**	**-**	**1,000,000.00**	**(1,000,000.00)**	
	Grand Total Revenue	**130,379.57**	**430,896.62**	**2,127,763.00**	**(1,696,866.38)**	

TOWN OF LOXAHATCHEE GROVES
BUDGET VS ACTUAL
AS OF JANUARY 31, 2012

General Fund
Expenditures

Account Number	Account	Month to Date	Year to Date	Annual Budget	Annual Variance	% Used
001-511-400-000	Travel	-	-	3,000.00	3,000.00	0.00%
001-511-492-000	Other Operating Expenses	-	-	1,000.00	1,000.00	0.00%
001-511-500-000	Education & Training	-	-	1,000.00	1,000.00	0.00%
001-511-540-000	Books, Publications & Subscriptions	-	920.00	4,200.00	3,280.00	21.90%
001-511-820-000	Special Events/Contributions	510.82	1,111.70	2,500.00	1,388.30	44.50%
	Legislative Total	**510.82**	**2,031.70**	**11,700.00**	**9,668.30**	
001-512-340-000	Other Services	20,885.20	83,510.80	250,625.00	167,114.20	33.30%
001-512-400-000	Travel	-	126.91	500.00	373.09	25.40%
001-512-410-000	Communication Services	406.67	1,571.55	6,000.00	4,428.45	26.20%
001-512-420-000	Postage & Freight	5.20	49.20	2,000.00	1,950.80	2.50%
001-512-492-000	Other Operating Expenses	(15.00)	154.26	4,000.00	3,845.74	3.90%
001-512-510-000	Office Supplies	458.48	997.54	2,500.00	1,502.46	39.90%
001-512-521-000	Loxahatchee Groves CERT	-	-	2,000.00	2,000.00	0.00%
001-512-540-000	Books, Publications & Subscriptions	-	-	500.00	500.00	0.00%
	Executive Total	**21,740.55**	**86,410.26**	**268,125.00**	**181,714.74**	
001-513-320-000	Accounting and Auditing	-	-	18,000.00	18,000.00	0.00%
001-513-470-000	Printing and Binding	826.17	2,703.88	5,000.00	2,296.12	54.10%
001-513-490-000	Legal Advertising	(910.00)	(910.00)	7,000.00	7,910.00	-13.00%
001-513-493-000	Election Expense	152.80	152.80	9,000.00	8,847.20	1.70%
	Financial & Administrative Total	**68.97**	**1,946.68**	**39,000.00**	**37,053.32**	
001-514-310-000	Professional Services	2,571.50	11,569.09	50,000.00	38,430.91	23.10%
	Legal Total	**2,571.50**	**11,569.09**	**50,000.00**	**38,430.91**	

TOWN OF LOXAHATCHEE GROVES
BUDGET VS ACTUAL

AS OF JANUARY 31, 2012

Account Number	Account	Month to Date	Year to Date	Annual Budget	Annual Variance	% Used
001-515-310-000	Professional Services	-	-	20,000.00	20,000.00	0.00%
001-515-343-000	Planning & Zoning Contract	1,125.00	1,342.50	10,000.00	8,657.50	13.40%
001-515-347-000	Comprehensive Plan	-	-	5,000.00	5,000.00	0.00%
001-515-349-000	Cost Recovery Expenditure	3,363.00	3,363.00	(10,000.00)	(13,363.00)	-33.60%
	Comprehensive Planning & Zoning Total	**4,488.00**	**4,705.50**	**25,000.00**	**20,294.50**	
001-519-315-000	Special Magistrate	902.89	5,373.58	3,000.00	(2,373.58)	179.10%
001-519-354-000	Code Compliance	815.00	5,422.32	45,000.00	39,577.68	12.10%
001-519-410-000	Communications Services	-	-	500.00	500.00	0.00%
001-519-440-000	Rentals and Leases	1,185.31	4,137.30	14,000.00	9,862.70	29.60%
001-519-450-000	Insurance	-	-	9,500.00	9,500.00	0.00%
001-519-460-000	Repair & Maint - Building	173.77	2,072.09	250.00	(1,822.09)	828.80%
001-519-470-000	Printing and Binding	-	-	4,000.00	4,000.00	0.00%
001-519-490-000	Computer Repair	8,687.05	8,687.05	2,000.00	(6,687.05)	434.40%
001-519-494-000	Inspector General Office	-	468.00	2,172.00	1,704.00	21.60%
001-519-900-000	Transfer toTransportation Fund	-	-	48,913.00	48,913.00	0.00%
001-519-910-000	Transfer to Sanitation Fund	-	-	13,694.00	13,694.00	0.00%
001-519-920-000	Transfer to Capital Projects	-	-	1,000,000.00	1,000,000.00	0.00%
001-519-990-000	Contingency	-	-	312,124.00	312,124.00	0.00%
	Other Governmental Services Total	**11,764.02**	**26,160.34**	**1,455,153.00**	**1,428,992.66**	
001-521-341-000	Professional Services-PBSO	22,898.75	91,595.00	274,785.00	183,190.00	33.30%
001-521-342-000	Contractual-ADDL PBSO	-	-	4,000.00	4,000.00	0.00%
	Law Enforcement Total	**22,898.75**	**91,595.00**	**278,785.00**	**187,190.00**	
001-541-310-000	Professional Services	462.50	462.50	-	(462.50)	-
001-539-340-000	Other Services	175.00	275.00	-	(275.00)	-
	Public Works Total	**637.50**	**737.50**	**-**	**(737.50)**	
	Grand Total Expenditure	**64,042.61**	**225,156.07**	**2,127,763.00**	**1,902,606.93**	10.60%
	Net Revenue	**66,336.96**	**205,740.55**	-	**(3,599,473.31)**	

TOWN OF LOXAHATCHEE GROVES
BUDGET VS ACTUAL
AS OF JANUARY 31, 2012

Transportation Fund
Revenues

Account Number	Account	Month to Date	Year to Date	Annual Budget	Annual Variance	% Used
101-312-410-000	1st Local Option Fuel Tax	19,479.63	59,032.81	244,969.00	(185,936.19)	24.10%
101-312-420-000	2nd Local Option Fuel Tax	9,228.84	27,989.74	113,480.00	(85,490.26)	24.70%
101-363-990-000	Contribution from General Fund	-	-	48,913.00	(48,913.00)	0.00%
	Total Revenue	**28,708.47**	**87,022.55**	**407,362.00**	**(320,339.45)**	**21.40%**

Transportation Fund
Expenditures

Account Number	Account	Month to Date	Year to Date	Annual Budget	Annual Variance	% Used
101-541-468-000	Non-District Roads (6 ct) Maint.	8,000.00	8,000.00	94,969.00	86,969.00	8.40%
101-541-469-000	District Roads (6 ct) Maint.	-	180.29	150,000.00	149,819.71	0.10%
101-541-631-000	Road and Streets (5 cent)	-	-	112,554.00	112,554.00	0.00%
101-541-634-000	148th Terr Bridge (5)/Culvert	500.00	49,838.69	49,839.00	0.31	100.00%
101-541-650-000	Non-District Roads (6 cent)	1,217.92	1,217.92	-	(1,217.92)	-
	Total Expenditure	**9,717.92**	**59,236.90**	**407,362.00**	**348,125.10**	**14.50%**
	Net Revenue	**18,990.55**	**27,785.65**	**-**	**(668,464.55)**	

TOWN OF LOXAHATCHEE GROVES
BUDGET VS ACTUAL
AS OF JANUARY 31, 2012

Capital Improvement Program
Revenues

Account Number	Account	Month to Date	Year to Date	Annual Budget	Annual Variance	% Used
305-363-990-000	Contributions from General Fund	-	-	1,000,000.00	(1,000,000.00)	0.00%
	Total Revenue	-	-	**1,000,000.00**	**(1,000,000.00)**	0.00%

Capital Improvement Program
Expenditures

Account Number	Account	Month to Date	Year to Date	Annual Budget	Annual Variance	% Used
305-541-341-000	Linear Park/Grant Match	-	-	100,000.00	100,000.00	0.00%
305-541-346-000	OGEM Paving/Cost Sharing	-	-	450,000.00	450,000.00	0.00%
305-541-434-000	Road & Drainage Improvement	-	-	350,000.00	350,000.00	0.00%
305-541-436-000	Traffic Light Okeechobee	-	-	100,000.00	100,000.00	0.00%
	Total Expenditure	-	-	**1,000,000.00**	**1,000,000.00**	0.00%
	Net Revenue	**-**	**-**	**-**	**(2,000,000.00)**	

TOWN OF LOXAHATCHEE GROVES
BUDGET VS ACTUAL
AS OF JANUARY 31, 2012

Solid Waste Fund
Revenues

Account Number	Account	Month to Date	Year to Date	Annual Budget	Annual Variance	% Used
405-323-125-000	Haulers Licensing Fee	500.00	500.00	2,000.00	(1,500.00)	25.00%
405-325-205-000	Solid Waste Assessments	24,199.69	359,336.69	469,640.00	(110,303.31)	76.50%
405-325-206-000	Discount Fees	(756.82)	(14,133.66)	(18,785.00)	4,651.34	75.20%
405-343-120-000	SWA Recycling Income	64.02	2,562.60	7,000.00	(4,437.40)	36.60%
405-363-990-000	Contributions from General Fund	-	-	13,694.00	(13,694.00)	0.00%
	Total Revenue	**24,006.89**	**348,265.63**	**473,549.00**	**(125,283.37)**	**73.50%**

Account Number	Account	Month to Date	Year to Date	Annual Budget	Annual Variance	% Used
405-534-345-000	Contractual - Waste Over	800.00	2,650.00	12,000.00	9,350.00	22.10%
405-534-346-000	PBC Administration Fee 1	234.43	3,425.95	4,710.00	1,284.05	72.70%
405-534-420-000	Postage & Freight	-	-	539.00	539.00	0.00%
405-534-434-000	Solid Waste Contractor	37,636.20	112,908.62	452,300.00	339,391.38	25.00%
405-534-436-000	Other Sanitation Service	-	300.00	2,500.00	2,200.00	12.00%
405-534-490-000	Legal Advertising	-	-	1,500.00	1,500.00	0.00%
	Total Expenditure	38,670.63	119,284.57	473,549.00	354,264.43	25.20%
	Net Revenue	**(14,663.74)**	**228,981.06**	**-**	**(479,547.80)**	

Town of Loxahatchee Groves - Bank Reconciliation

Wells Fargo

For Period Ending 1/31/12

Beg Bank Acct Balance	**1/1/2012**		**$3,059,404.37**
Deposits and Other Credits			
Deposits		182,510.75	
Interest		16.75	182,527.50
Checks		164,628.26	
Other Withdrawals		47.00	
			164,675.26
Ending Bank Acct Balance	**1/31/2012**		**$3,077,256.61**
Total of Outstanding Checks			3,337.16
Adjusted Acct Balance			**$3,073,919.45**

Outstanding Checks

Check #	Date Cut	Amount	Check#	Date Cut	Amount
5007	01/19/12	66.96			
5008	01/19/12	1,645.00			
5010	01/19/12	5.20			
5021	01/19/12	1,620.00			
Col Total		3,337.16			-
		Total Outstanding Checks			3,337.16

Book Activity:		
Beginning Book Balance	$	3,005,166.18
Acct Activity		
Gen Fund		64,426.46
Road Fund		18,990.55
Cap Imp Fund		-
Sanitation Fund		(14,663.74)
Ending Book Bal	**$**	**3,073,919.45**

LOXAHATCHEE GROVES
DEPOSIT DETAILS

REVENUES RECEIVED IN JANUARY 2012

Period Applied	Date Deposited	Description	Account	Amount	Monthly Total
GENERAL FUND					
January 2012	1/5/2012	Lien Searches	001-341-000	30.00	
January 2012	1/5/2012	Shutts & Bowen Settlement Disb	001-369-000	48,913.19	
January 2012	1/5/2012	PBC Water Utility	001-323-300	364.79	
January 2012	1/5/2012	Planet Kids bldg permit	001-329-100	76.00	
January 2012	1/5/2012	Records Request	001-341-000	12.75	
January 2012	1/5/2012	Ferrell gas ck#1005642	001-314-100	28.84	
January 2012	1/5/2012	PBC Clerk ck#27618	001-354-100	6.00	
January 2012	1/10/2012	Wells Fargo Interest	001-361-100	16.75	
January 2012	1/11/2012	PBC Tax Collector	001-341-000	145.52	
January 2012	1/11/2012	PBC Investment Earnings	001-369-000	29.48	
January 2012	1/12/2012	Bank of America Foreclosure Reg	001-341-000	150.00	
January 2012	1/12/2012	Records Request	001-329-100	22.45	
January 2012	1/12/2012	Lien Search	001-341-000	10.00	
January 2012	1/17/2012	FPL Utility Tax	001-314-100	14,751.46	
January 2012	1/17/2012	Bank Card credit	001-512-492	30.00	
January 2012	1/18/2012	Palm Beach County Dist #6	001-311-100	13,216.48	
January 2012	1/19/2012	State Revenue Sharing	001-335-120	5,998.47	
January 2012	1/20/2012	LoxGroves Elem reimb	001-369-000	75.00	
January 2012	1/20/2012	Lien Searches	001-341-000	40.00	
January 2012	1/20/2012	LCJ Consulting-Groves Medical Plaza	001-223-106	3,000.00	
January 2012	1/23/2012	Half Cent Sales Tax	001-335-180	17,611.46	
January 2012	1/23/2012	CST	001-315-100	11,554.72	
January 2012	1/27/2012	Fla League of Cities Reimb - Membership	001-369-000	92.50	
January 2012	1/30/2012	FPL Franchise Fee	001-323-100	13,870.71	
					130,046.57
ROAD FUND					
January 2012		Local Option Gas Tax (6 cent)	101-312-410-000	19,479.63	
January 2012		Local Option Gas Tax (5 cent)	101-312-420-000	9,228.84	
					28,708.47
SANITATION FUND					
January 2012	1/11/2012	PBC Investment Earnings	405-343-120	64.02	
January 2012	1/18/2012	Palm Beach County Dist #6	405-534-345	(234.43)	
January 2012	1/18/2012	Palm Beach County Dist #6	405-325-205	24,199.69	
January 2012	1/18/2012	Palm Beach County Dist #6	405-325-206	(756.82)	
January 2012	1/27/2012	Three Duques Trucking	405-323-125	500.00	
					23,772.46
		TOTAL DEPOSITED IN JANUARY 2012			**182,527.50**

CHECKS WRITTEN
CLEARED/OUTSTANDING
JANUARY 2012

Check Number	Check Date	Payee	Amount	Status	O/S Checks	Cleared Checks
1638	9/19/2011	PBC Municipal Clerks	60.00	Cleared		60.00
1062	12/20/2011	Tew and Tayor, Inc.	5,265.00	Cleared		5,265.00
1063	12/20/2011	WBI Contracting of Palm Beach	48,913.19	VOIDED		
1065	1/4/2012	WBI Contracting of Palm Beach	48,913.19	Cleared		48,913.19
1066	1/11/2012	School District of Palm Beach	325.00	Cleared		325.00
5000	1/19/2012	AT&T U-verse	85.00	Cleared		85.00
5001	1/19/2012	Frank A. Schiola	1,025.00	Cleared		1,025.00
5002	1/19/2012	Goren, Cherof, Doody & Ezrol,	3,367.00	Cleared		3,367.00
5003	1/19/2012	Waste Pro	37,636.20	Cleared		37,636.20
5004	1/19/2012	Yees Corporation	1,000.00	Cleared		1,000.00
5005	1/19/2012	Underwood Management Services	4,201.90	Cleared		4,201.90
5006	1/19/2012	Underwood Management Services	20,885.20	Cleared		20,885.20
5007	1/19/2012	Nestle Pure Life	66.96	O/S	66.96	
5008	1/19/2012	Disk Doctors	1,645.00	O/S	1,645.00	
5009	1/19/2012	Stephen Hainline	12.11	Cleared		12.11
5010	1/19/2012	Janice Moore	5.20	O/S	5.20	
5011	1/19/2012	Erdman Anthony of Florida Inc.	500.00	Cleared		500.00
5012	1/19/2012	AT&T	316.08	Cleared		316.08
5013	1/19/2012	Calvin, Giordano & Assoc., Inc	280.00	Cleared		280.00
5014	1/19/2012	Card Expressions	791.65	Cleared		791.65
5015	1/19/2012	Crystal Springs	27.35	Cleared		27.35
5016	1/19/2012	Land Research Management	3,875.00	Cleared		3,875.00
5017	1/19/2012	Loxahatchee Groves Water Control	1,217.92	Cleared		1,217.92
5018	1/19/2012	PBSO	22,898.75	Cleared		22,898.75
5019	1/19/2012	TGI Office Automation LLC	34.52	Cleared		34.52
5020	1/19/2012	C & C Loader Service, Inc.	8,000.00	Cleared		8,000.00
5021	1/19/2012	Tew and Tayor, Inc.	1,620.00	O/S	1,620.00	
5022	1/19/2012	Payment Remittance Center	3,911.39	Cleared		3,911.39
			216,878.61		3,337.16	164,628.26

TOWN OF LOXAHATCHEE GROVES
EXPENSES DETAIL
JANUARY 2012

Check #	Vendor #	Vendor Name/Description	Account Charged	Item Amount	Check Total
1065	208	WBI Contracting of Palm Beach			
		1087 completion of project	A101-5 41-6 34-000	48,913.19	48,913.19
1066	151	School District of Palm Beach			
		1088 Lease ID LID-2012-1901-1009	A001-5 11-8 20-000	325.00	325.00
5000	1	AT&T U-verse			
		1100 Acct# 103074354	A001-5 12-4 10-000	85.00	85.00
5001	2	Frank A. Schiola			
		1117 Dec 2011	A405-5 34-3 45-000	800.00	
			A001-5 19-3 54-000	50.00	
			A001-5 39-3 40-000	175.00	
		1117 Dec 2011		1,025.00	
5001	2	Frank A. Schiola			1,025.00
5002	3	Goren, Cherof, Doody & Ezrol, P.A.			
		1104 General matters Dec 2011	A001-5 14-3 10-000	2,571.50	
		1105 Palm Beach State College	A001-5 41-3 10-000	462.50	
		1106 Day Property - Cost Recovery	A001-5 15-3 49-000	333.00	
5002	3	Goren, Cherof, Doody & Ezrol, P.A.			3,367.00
5003	4	Waste Pro			
		1118 Residential Monthly service 12	A405-5 34-4 34-000	37,636.20	37,636.20
5004	5	Yees Corporation			
		1097 Town office lease	A001-5 19-4 40-000	1,000.00	1,000.00
5005	6	Underwood Management Services Group			
		1095 Reimbursable expenses	A001-5 19-3 15-000	47.89	
			A001-5 19-4 60-000	173.77	

TOWN OF LOXAHATCHEE GROVES
EXPENSES DETAIL
JANUARY 2012

Check #	Vendor #	Vendor Name/Description	Account Charged	Item Amount	Check Total
			A001-5 12-5 10-000	383.50	
			A001-5 11-8 20-000	185.82	
			A001-5 19-4 90-000	398.12	
			A001-5 19-4 90-000	2,860.00	
			A001-5 13-4 93-000	152.80	
		1095 Reimbursable expenses			
5005	6	Underwood Management Services Group			4,201.90
5006	6	Underwood Management Services Group			
		1094 Town Mgmt Service - Jan 2012	A001-5 12-3 40-000	20,885.20	20,885.20
5007	12	Nestle Pure Life			
		1101 Acct# 0009348459 - water	A001-5 19-4 40-000	66.96	66.96
5008	15	Disk Doctors			
		1090 Forensic data recovery	A001-5 19-4 90-000	1,645.00	1,645.00
5009	16	Stephen Hainline			
		1092 Reimbursement - Network suppli	A001-5 19-4 90-000	12.11	12.11
5010	17	Janice Moore			
		1093 postage reimbursement	A001-5 12-4 20-000	5.20	5.20
5011	18	Erdman Anthony of Florida Inc.			
		1107 Culver crossing 148th Terr Nor	A101-5 41-6 34-000	500.00	500.00
5012	105	AT&T			
		1116 56179324183130453	A001-5 12-4 10-000	316.08	316.08
5013	107	Calvin, Giordano & Assoc., Inc.			
		1096 Comm of Hope Cost Recovery	A001-5 15-3 49-000	280.00	280.00

UMSG, LLC

TOWN OF LOXAHATCHEE GROVES
EXPENSES DETAIL
JANUARY 2012

Check #	Vendor #	Vendor Name/Description	Account Charged	Item Amount	Check Total
5014	109	Card Expressions			
		1108 December 2011 Newsletter	A001-5 13-4 70-000	791.65	791.65
5015	110	Crystal Springs			
		1102 cooler rental, termination agr	A001-5 19-4 40-000	27.35	27.35
5016	128	Land Research Management			
		1109 Palm Beach State College	A001-5 15-3 43-000	375.00	
		1110 Day Property - Cost Recovery	A001-5 15-3 49-000	1,156.25	
		1111 Palm Beach State College	A001-5 15-3 43-000	750.00	
		1112 Cost Recovery - 7th Day	A001-5 15-3 49-000	437.50	
		1113 Day Property - Cost Recovery	A001-5 15-3 49-000	1,156.25	
5016	128	Land Research Management			3,875.00
5017	129	Loxahatchee Groves Water Control District			
		1114 Maint of Roads within Loxahatcee	A101-5 41-6 50-000	1,217.92	1,217.92
5018	146	PBSO			
		1091 February 2012 Law Enforcement	A001-5 21-3 41-000	22,898.75	22,898.75
5019	154	TGI Office Automation LLC			
		1103 Black CPC Maintenance, fee	A001-5 13-4 70-000	34.52	34.52
5020	161	C & C Loader Service, Inc.			
		1119 Clear trees, haul debris, clea	A101-5 41-4 68-000	8,000.00	8,000.00
5021	193	Tew and Tayor, Inc.			
		1115 December 2011 services	A001-5 19-3 15-000	855.00	
			A001-5 19-3 54-000	765.00	
		1115 December 2011 services			

TOWN OF LOXAHATCHEE GROVES
EXPENSES DETAIL
JANUARY 2012

Check #	Vendor #	Vendor Name/Description	Account Charged	Item Amount	Check Total
5021	193	Tew and Tayor, Inc.			1,620.00
5022	212	Payment Remittance Center			
		1098 4856200610133368 - M. Kutney	A001-5 12-5 10-000	14.51	
			A001-5 12-5 10-000	7.49	
			A001-5 19-4 90-000	3,475.82	
		1098 4856200610133368 - M. Kutney		3,497.82	
		1099 4856200610133376 - J. Moore	A001-5 12-4 10-000	5.59	
			A001-5 12-5 10-000	52.98	
			A001-5 19-4 40-000	59.00	
			A001-5 19-4 90-000	296.00	
		1099 4856200610133376 - J. Moore		413.57	
5022	212	Payment Remittance Center			3,911.39
		CHECKS TOTAL JANUARY 2012			**162,640.42**

TOWN OF LOXAHATCHEE GROVES
BALANCE SHEET
AS OF JANUARY 31, 2012

001 GENERAL FUND

Account Number	Description	Amount
001-101-100-000	Wells Fargo Bank Account	2,200,959.67
001-115-000-000	Accounts Receivable	2,000.00
001-155-000-000	Prepaid Items	28,436.75
Total Asset		2,231,396.42
001-202-000-000	Accounts Payable	(814.00)
001-220-000-000	Deposit on Building Permits	299.28
001-223-101-000	CR-Land Design South-Simon LGC	(353.06)
001-223-102-000	CR-Lox EQ PTRS Solar SPT ODell	2,062.67
001-223-103-000	CR-Kilday Associates-Day	(2,863.53)
001-223-104-000	CR-Community of Hope	(3,942.22)
001-223-105-000	CR-Carlson Farms	2,326.25
001-223-106-000	CR-Groves Medical Plaza	1,095.00
001-223-108-000	CR-7th Day Adventist Church	(1,042.25)
Total Liability		(3,231.86)
001-251-000-000	PPA, Fund Balance	2,000.00
001-271-000-000	Fund Balance	2,026,887.73
Excess Revenue over (under) Expenditures		205,740.55
Total Fund Balance		2,234,628.28
Total Liabilities and Fund Balance		2,231,396.42

TOWN OF LOXAHATCHEE GROVES
BALANCE SHEET
AS OF JANUARY 31, 2012

101 TRANSPORTATION FUND

Account Number	Description	Amount
101-101-100-000	Wells Fargo - Road Fund	648,081.11
Total Asset		648,081.11
101-270-005-000	Five Cent Fund Balance	290,203.46
101-270-006-000	Six Cent Fund Balance	306,793.67
101-271-000-000	Fund Balance	23,298.33
Excess Revenue over (under) Expenditures		27,785.65
Total Fund Balance		648,081.11
Total Liabilities and Fund Balance		648,081.11

TOWN OF LOXAHATCHEE GROVES
BALANCE SHEET
AS OF JANUARY 31, 2012

405 SANITATION FUND

Account Number	Description	Amount
405-101-100-000	Wells Fargo - Sanitation Fund	224,878.67
Total Asset		224,878.67
405-271-000-000	Fund Balance	(4,102.39)
Excess Revenue over (under) Expenditures		228,981.06
Total Fund Balance		224,878.67
Total Liabilities and Fund Balance		224,878.67

TOWN OF LOXAHATCHEE GROVES
TRIAL BALANCE
AS OF JANUARY 31, 2102

001 GENERAL FUND

Account Number	Description	Debit	Credit
001-101-100-000	Wells Fargo Bank Account	2,200,959.67	
001-115-000-000	Accounts Receivable	2,000.00	
001-155-000-000	Prepaid Items	28,436.75	
001-202-000-000	Accounts Payable	814	
001-220-000-000	Deposit on Building Permits		299.28
001-223-101-000	CR-Land Design South-Simon LGC	353.06	
001-223-102-000	CR-Lox EQ PTRS Solar SPT ODell		2,062.67
001-223-103-000	CR-Kilday Associates-Day	2,863.53	
001-223-104-000	CR-Community of Hope	3,942.22	
001-223-105-000	CR-Carlson Farms		2,326.25
001-223-106-000	CR-Groves Medical Plaza		1,095.00
001-223-108-000	CR-7th Day Adventist Church	1,042.25	
001-251-000-000	PPA, Fund Balance		2,000.00
001-271-000-000	Fund Balance		2,026,887.73
001-311-100-000	Ad Valorem Taxes		160,183.50
001-314-100-000	Electric Utility Tax		49,874.59
001-315-100-000	Communications Services Tax		34,145.40
001-316-200-000	County Occupational Licenses		4,468.81
001-323-100-000	FPL Franchise Fee		51,886.28
001-323-300-000	PBC Water Utility Franchise Fee		1,055.95
001-329-100-000	Planning & Zoning Permit Fees		98.45
001-335-120-000	State Revenue Sharing		23,993.88
001-335-180-000	Half Cent Sales Tax		49,769.50
001-341-000-000	General Government Charges		2,882.55
001-343-349-000	Cost Recovery Fees		3,363.00
001-354-100-000	Code Enforcement Fines		6
001-361-100-000	Interest		58.54
001-369-000-000	Other Misc Income		49,110.17
001-511-540-000	Books, Publications & Subscrip	920.00	
001-511-820-000	Special Events/Contributions	1,111.70	
001-512-340-000	Other Services	83,510.80	
001-512-400-000	Travel	126.91	
001-512-410-000	Communication Services	1,571.55	
001-512-420-000	Postage & Freight	49.20	

TOWN OF LOXAHATCHEE GROVES
TRIAL BALANCE
AS OF JANUARY 31, 2102

001-512-492-000	Other Operating Expenses	154.26	
001-512-510-000	Office Supplies	997.54	
001-513-470-000	Printing and Binding	2,703.88	
001-513-490-000	Legal Advertising		910
001-513-493-000	Election Expense	152.80	
001-514-310-000	Professional Services	11,569.09	
001-515-343-000	Planning & Zoning Contract	1,342.50	
001-515-349-000	Cost Recovery Expenditures	3,363.00	
001-519-315-000	Special Magistrate	5,373.58	
001-519-354-000	Code Compliance	5,422.32	
001-519-440-000	Rentals and Leases	4,137.30	
001-519-460-000	Repair & Maint - Buildings	2,072.09	
001-519-490-000	Computer Repair	8,687.05	
001-519-494-000	Inspector General Office Fee	468	
001-521-341-000	Professional Services-PBSO	91,595.00	
001-539-340-000	Other Services	275.00	
001-541-310-000	Professional Services	462.5	
Total GENERAL FUND		**2,466,477.55**	**2,466,477.55**

TOWN OF LOXAHATCHEE GROVES
TRIAL BALANCE
AS OF JANUARY 31, 2102

101 TRANSPORTATION FUND

Account Number	Description	Debit	Credit
101-101-100-000	Wells Fargo - Road Fund	648,081.11	
101-270-005-000	Five Cent Fund Balance		290,203.46
101-270-006-000	Six Cent Fund Balance		306,793.67
101-271-000-000	Fund Balance		23,298.33
101-312-410-000	1st Local Option Fuel Tax (6 c		59,032.81
101-312-420-000	2nd Local Option Fuel Tax (5 c		27,989.74
101-541-468-000	Non-District Roads (6 ct) Maint.	8,000.00	
101-541-469-000	District Roads (6 ct) Maint	180.29	
101-541-634-000	148th Terr Bridge (5)/Culvert	49,838.69	
101-541-650-000	Non-District Roads (6 cent) Mant.	1,217.92	
Total TRANSPORTATION FUND		**707,318.01**	**707,318.01**

TOWN OF LOXAHATCHEE GROVES
TRIAL BALANCE
AS OF JANUARY 31, 2102

405 SANITATION FUND

Account Number	Description	Debit	Credit
405-101-100-000	Wells Fargo - Sanitation Fund	224,878.67	
405-271-000-000	Fund Balance	4,102.39	
405-323-125-000	Haulers Licensing Fee		500
405-325-205-000	Solid Waste Assessments		359,336.69
405-325-206-000	Discount Fees	14,133.66	
405-343-120-000	SWA Recycling Income		2,562.60
405-534-345-000	Contractual - Waste Oversight	2,650.00	
405-534-346-000	PBC Administration Fee 1%	3,425.95	
405-534-434-000	Solid Waste Contractor	112,908.62	
405-534-436-000	Other Sanitation Services	300	
Total SANITATION FUND		**362,399.29**	**362,399.29**

001 GENERAL FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description				Amount	Balance
001-101-100-000 Wells Fargo Bank Account				Beginning balance				1,954,706.05
10/05/2011	61	GJNLA	Fdgl Lease payment				32.00CR	
10/11/2011	23	GJNLA	Deposit 10/7/11				580.00	
10/11/2011	54	GJNLA	interest - wells fargo				13.30	
10/11/2011	59	GJNLA	PBC Local Bus Tax recd				3,739.11	
10/13/2011	62	GJNLA	Bankcard fee - 0425221766				15.00CR	
10/17/2011	58	GJNLA	FPL Util Tax recd (FY11)				20,079.62	
10/19/2011	16	CD	103074354, U-Verse Internet	1000		1001	85.00CR	
10/19/2011	16	CD	Use of District Facilities	1001		1009	420.00CR	
10/19/2011	16	CD	ORDS/Budget Summary	1002		1010	910.00CR	
10/19/2011	16	CD	Three alligators from Collecti	1003		1012	300.00CR	
10/19/2011	16	CD	General Matters	1005		1003	9,546.35CR	
10/19/2011	16	CD	Solid Waste Special Assessment	1006		1003	407.00CR	
10/19/2011	16	CD	Residential Monthly Services	1007		1004	36,585.38CR	
10/19/2011	16	CD	Office lease	1008		1005	801.87CR	
10/19/2011	16	CD	Monthly statement thru Oct 27	1009		1008	302.60CR	
10/19/2011	16	CD	Solid Waste monitoring/CodeEnf	1010		1002	925.00CR	
10/19/2011	16	CD	CR-Loxahatchee Groves Commons	1011		1003	407.00CR	
10/19/2011	16	CD	CR-Solar Sportsystems Inc	1012		1003	407.00CR	
10/19/2011	16	CD	monthly service and supplies	1013		1011	30.94CR	
10/19/2011	16	CD	Town Managment Oct 2011	1014		1006	20,855.20CR	
10/19/2011	16	CD	LGES PTO Walk-A-Thon Donation	1015		1013	500.00CR	
10/19/2011	16	CD	reconfigure and secure wireles	1016		1007	80.00CR	
10/19/2011	17	CD	103074354, U-Verse Internet	1000	voided	1001	85.00	
10/19/2011	18	CD	103074354, U-Verse Internet	1000		1014	85.00CR	
10/21/2011	24	GJNLA	deposit 10/21(add to Sani Fund				62.65	
10/21/2011	49	GJNLA	Half cent sales (FY11) recd				15,271.74	
10/24/2011	50	GJNLA	State Rev Sharing (FY12) recd				5,998.47	
10/24/2011	60	GJNLA	State CST (FY11) recd				11,680.51	
10/28/2011	25	GJNLA	deposit 10/28/11				40.00	
10/31/2011	52	GJNLA	FPL Fran Fee (FY11) recd				18,443.81	
10/31/2011	53	GJNLA	transfer from Sanitation Fund				37,635.38	
11/02/2011	20	CD	Town Card-Harper; 485620061011	1017		1023	42.16CR	
11/02/2011	20	CD	Town Card-Spence; 485620061011	1018		1023	31.85CR	
11/02/2011	20	CD	Reimbursements	1019		1016	67.95CR	
11/02/2011	20	CD	Reimburseables	1020		1015	659.14CR	
11/02/2011	20	CD	Law Enforcement Contract - Nov	1021		1021	22,898.75CR	
11/02/2011	20	CD	Business Cards	1022		1018	112.00CR	
11/02/2011	20	CD	Annual Membership 10/1/11-9/30	1023		1020	550.00CR	
11/02/2011	20	CD	Code Enf. Chgs. & Adm. C hgs.	1024		1022	2,677.50CR	
11/02/2011	20	CD	Cost Recovery - Simon	1025		1019	187.50CR	
11/02/2011	20	CD	7th Day Adventist Escrow	1026		1019	1,125.00CR	
11/02/2011	20	CD	Cost Recovery - Day Property	1027		1019	1,593.75CR	
11/02/2011	20	CD	Lox. Groves FY11 Inspector	1028		1017	481.00CR	
11/02/2011	22	CD	1st quarter FY12 IG Schedule	1029		1024	468.00CR	
11/03/2011	87	GJNLA	Deposit 11/3/11				307.92	
11/07/2011	86	GJNLA	lease payment auto w/d				32.00CR	
11/07/2011	86	GJNLA	Bankcard fee				15.02CR	
11/08/2011	77	GJNLA	interest earned				14.98	
11/09/2011	78	GJNLA	PBC Dist #1				7,058.22	
11/16/2011	63	CD	Contract 0924292,Land Clearing	1030		1032	2,520.00CR	
11/16/2011	63	CD	Contract 092429,Gen Constructi	1031		1032	533.00CR	

001 GENERAL FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description			Amount	Balance
001-101-100-000 Wells Fargo Bank Account				** Continued **			
11/16/2011	63	CD	FY11 chgs for Inv 14, 40th St	1032	1027	129.50CR	
11/16/2011	63	CD	FY11 chgs for Inv 59	1033	1027	666.00CR	
11/16/2011	63	CD	FY11 chgs for Inv 1	1034	1027	1,831.50CR	
11/16/2011	63	CD	Residential Monthly Service	1035	1028	37,636.22CR	
11/16/2011	63	CD	Law Enforcement contract	1036	1037	22,898.75CR	
11/16/2011	63	CD	CR-Groves Medical	1037	1035	1,500.00CR	
11/16/2011	63	CD	CR-7th Day	1038	1035	343.75CR	
11/16/2011	63	CD	CR-Day Property	1039	1035	187.50CR	
11/16/2011	63	CD	AlligatorCarcassRem NE North R	1040	1038	150.00CR	
11/16/2011	63	CD	water cooler rental	1041	1033	8.16CR	
11/16/2011	63	CD	103074354, U-verse	1042	1025	85.00CR	
11/16/2011	63	CD	561 793 2418 313 0453	1043	1031	300.74CR	
11/16/2011	63	CD	FLC Annual Membership Dues FY1	1044	1034	370.00CR	
11/16/2011	63	CD	41-41-43-17-01-315-0010	1045	1039	180.29CR	
11/16/2011	63	CD	Town Offices rent	1046	1029	801.87CR	
11/16/2011	63	CD	Nov 2011 Town Mgmt Svs	1047	1030	20,885.20CR	
11/16/2011	63	CD	FY12 chgs Inv 1, Palm Bch Stat	1048	1027	1,264.50CR	
11/16/2011	63	CD	FY12 chgs Inv 14, 40th St Nort	1049	1027	425.50CR	
11/16/2011	63	CD	Fy12 chgs Inv 59, General Matt	1050	1027	3,463.00CR	
11/16/2011	63	CD	FY11 Road maint, grading of to	1051	1036	2,688.96CR	
11/16/2011	63	CD	Road Maint Services, FY11 chgs	1052	1036	629.29CR	
11/16/2011	63	CD	Code Enf, Solid Waste Monitori	1053	1026	1,200.00CR	
11/16/2011	63	CD	use of district services	1054	1036	195.00CR	
11/16/2011	83	GJNLA	Reimb GenFund for CksCut 11/16			4,053.54	
11/16/2011	83	GJNLA	Reimb GenFund for CksCut 11/16			38,711.22	
11/16/2011	85	GJNLA	credit for bank charge			15.00	
11/16/2011	85	GJNLA	Bankcard deposit			21.45	
11/18/2011	64	GJNLA	deposit 11/10/11			116.00	
11/18/2011	73	GJNLA	Deposit 11/18/11			116.00	
11/18/2011	76	GJNLA	Duplicate entry - dep 11/18			116.00CR	
11/22/2011	82	GJNLA	Nov Rev Sharing recd 11/22			5,998.47	
11/23/2011	74	GJNLA	Deposit 11/23/11			251.00	
11/30/2011	66	GJNLA	Sales Tax Distribution			15,953.37	
11/30/2011	67	GJNLA	CST distribution			34,560.98	
11/30/2011	68	GJNLA	FPL Utility tax			19,084.28	
11/30/2011	69	GJNLA	FPL Franchise Fee			19,832.06	
11/30/2011	70	GJNLA	State Rev Sharing			11,398.33	
11/30/2011	71	GJNLA	PBC Business Tax Receipts			729.70	
11/30/2011	72	GJNLA	PBC Tax Dist #2			12,711.02	
11/30/2011	84	GJNLA	Incorrect posting of revenue			34,560.98CR	
12/02/2011	75	GJNLA	Deposit 12/2/11			2,568.00	
12/05/2011	99	GJNLA	Palm Beach County Dep#3			21,139.70	
12/05/2011	107	GJNLA	Reversal of 99T			21,139.70CR	
12/05/2011	108	GJNLA	PBC #3 Distribution			24,139.70	
12/05/2011	109	GJNLA	Fdgl Lease Payment auto w/d			32.00CR	
12/08/2011	110	GJNLA	Interest from Wells Fargo			13.51	
12/08/2011	110	GJNLA	Fdgl Lease Payment auto w/d			7.00CR	
12/09/2011	112	GJNLA	Deposit 12/9/11			603.24	
12/09/2011	113	GJNLA	deposit 12/9/11			20.00	
12/12/2011	111	GJNLA	Bank card Fee 0425221766			60.05CR	
12/12/2011	111	GJNLA	Bankcard Interchange fee			.50CR	

001 GENERAL FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description				Amount	Balance
001-101-100-000 Wells Fargo Bank Account				** Continued **				
12/12/2011	111	GJNLA	Bankcard Discount fee				.09CR	
12/14/2011	100	GJNLA	Palm Beach County Dep#4				96,592.00	
12/14/2011	115	GJNLA	PBC EFT - Bus Tax Receipts				215.18	
12/15/2011	88	CD	Attendance at Various Meetings	1055		1044	58.96CR	
12/15/2011	88	CD	Cost Recovery	1056		1052	511.00CR	
12/15/2011	88	CD	Pig Removed from North Road Ca	1057		1055	150.00CR	
12/15/2011	88	CD	Monthly Charges	1058		1049	316.26CR	
12/15/2011	88	CD	Law Enforcement Service Contra	1059		1053	22,898.75CR	
12/15/2011	88	CD	Residential Monthly Services	1060		1054	37,636.20CR	
12/15/2011	88	CD	Professional Services	1061		1041	3,644.55CR	
12/15/2011	88	CD	Reimburseables	1062		1041	538.69CR	
12/15/2011	88	CD	Professional Services	1063		1041	86.85CR	
12/15/2011	88	CD	Professional Services	1064		1041	185.00CR	
12/15/2011	88	CD	Monthly Services	1065		1048	160.28CR	
12/15/2011	88	CD	Town Management	1066		1042	640.49CR	
12/15/2011	88	CD	November Newsletter	1067		1051	1,119.72CR	
12/15/2011	88	CD	Waste Oversight	1068		1040	1,050.00CR	
12/15/2011	88	CD	0815643; SDA Church RVW	1069		1050	435.00CR	
12/15/2011	88	CD	0815645; First Holiness Church	1070		1050	217.50CR	
12/15/2011	88	CD	0815646; Loxahatchee Groves Ma	1071		1050	336.25CR	
12/15/2011	88	CD	0924292; Land Clearing Permit	1072		1050	105.00CR	
12/15/2011	88	CD	Town Management Services	1073		1043	20,885.20CR	
12/15/2011	88	CD	Water	1074		1045	42.09CR	
12/15/2011	88	CD	Reimbursement for checks order	1075		1046	211.64CR	
12/15/2011	88	CD	Special Magistrate	1076		1047	2,040.69CR	
12/15/2011	89	GJNLA	ReimbGF for SaniFund Exp 12/15				38,711.20	
12/15/2011	101	GJNLA	FPL Elec Utility Tax recd				16,010.01	
12/16/2011	91	CD	copier	1077		1059	56.92CR	
12/16/2011	91	CD	supplies city admin offices	1078		1058	346.27CR	
12/16/2011	91	CD	riser, mntr, lptop	1079		1058	27.95CR	
12/16/2011	91	CD	PAD,PLNG	1080		1058	8.49CR	
12/16/2011	91	CD	U-verse Internet charges	1081		1056	85.00CR	
12/16/2011	91	CD	painting office and conf room	1082		1057	1,170.95CR	
12/16/2011	92	CD	U-verse Internet charges	1081	voided	1056	85.00	
12/16/2011	114	GJNLA	deposit 12/16 - Foreclosure Re				900.00	
12/19/2011	103	GJNLA	State Rev sharing recd				5,998.47	
12/20/2011	95	CD	Christmas Parade candy	1083		1061	100.88CR	
12/20/2011	96	CD	code enforcement & spec magist	1084		1062	5,265.00CR	
12/20/2011	97	CD	completion of contract	1085		1063	48,913.19CR	
12/20/2011	97	CD	Town office lease	1086		1064	1,000.00CR	
12/20/2011	98	GJNLA	Road Fund to GF for 12/20 chk				48,913.19	
12/22/2011	102	GJNLA	State Sales recd				16,204.67	
12/23/2011	104	GJNLA	CST recd				11,192.35	
12/28/2011	105	GJNLA	Palm Beach County #5				6,466.08	
12/30/2011	106	GJNLA	FPL Franchise Fee				18,183.51	
01/04/2012	116	CD	completion of contract	1085	voided	1063	48,913.19	
01/04/2012	119	CD	completion of project	1087		1065	48,913.19CR	
01/05/2012	148	GJNLA	Deposit 1/5/12				49,019.19	
01/05/2012	148	GJNLA	Deposit correction notice 1/20				364.79	
01/05/2012	149	GJNLA	Deposit 1/5/12				47.59	
01/05/2012	164	GJNLA	Fdgl Lease payment				32.00CR	

001 GENERAL FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description			Amount	Balance
001-101-100-000 Wells Fargo Bank Account				** Continued **			
01/10/2012	153	GJNLA	interest from Wells Fargo			16.75	
01/11/2012	121	CD	Lease ID LID-2012-1901-1009	1088	1066	325.00CR	
01/11/2012	154	GJNLA	Palm Beach County deposit			145.52	
01/11/2012	155	GJNLA	PBC Deposit Investment earning			29.48	
01/12/2012	150	GJNLA	deposit 1/13/12			182.45	
01/12/2012	165	GJNLA	bankcard fee			15.00CR	
01/17/2012	156	GJNLA	FPL Utility tax			14,751.46	
01/17/2012	157	GJNLA	bank card fee credit			30.00	
01/18/2012	158	GJNLA	PBC Distrib #6			13,216.48	
01/19/2012	130	CD	Forensic data recovery	1090	5008	1,645.00CR	
01/19/2012	130	CD	February 2012 Law Enforcement	1091	5018	22,898.75CR	
01/19/2012	130	CD	Reimbursement - Network suppli	1092	5009	12.11CR	
01/19/2012	130	CD	postage reimbursement	1093	5010	5.20CR	
01/19/2012	130	CD	Town Mgmt Service - Jan 2012	1094	5006	20,885.20CR	
01/19/2012	130	CD	Reimbursable expenses	1095	5005	4,201.90CR	
01/19/2012	130	CD	Comm of Hope Cost Recovery	1096	5013	280.00CR	
01/19/2012	130	CD	Town office lease	1097	5004	1,000.00CR	
01/19/2012	130	CD	4856200610133368 - M. Kutney	1098	5022	3,497.82CR	
01/19/2012	130	CD	4856200610133376 - J. Moore	1099	5022	413.57CR	
01/19/2012	130	CD	Acct# 103074354	1100	5000	85.00CR	
01/19/2012	130	CD	Acct# 0009348459 - water	1101	5007	66.96CR	
01/19/2012	130	CD	cooler rental, termination agr	1102	5015	27.35CR	
01/19/2012	130	CD	Black CPC Maintenance, fee	1103	5019	34.52CR	
01/19/2012	130	CD	General matters Dec 2011	1104	5002	2,571.50CR	
01/19/2012	130	CD	Palm Beach State College	1105	5002	462.50CR	
01/19/2012	130	CD	Day Property - Cost Recovery	1106	5002	333.00CR	
01/19/2012	130	CD	Culver crossing 148th Terr Nor	1107	5011	500.00CR	
01/19/2012	130	CD	December 2011 Newsletter	1108	5014	791.65CR	
01/19/2012	130	CD	Palm Beach State College	1109	5016	375.00CR	
01/19/2012	130	CD	Day Property - Cost Recovery	1110	5016	1,156.25CR	
01/19/2012	130	CD	Palm Beach State College	1111	5016	750.00CR	
01/19/2012	130	CD	Cost Recovery - 7th Day	1112	5016	437.50CR	
01/19/2012	130	CD	Day Property - Cost Recovery	1113	5016	1,156.25CR	
01/19/2012	130	CD	Maint of Roads within Loxahatc	1114	5017	1,217.92CR	
01/19/2012	130	CD	December 2011 services	1115	5021	1,620.00CR	
01/19/2012	130	CD	56179324183130453	1116	5012	316.08CR	
01/19/2012	130	CD	Dec 2011	1117	5001	1,025.00CR	
01/19/2012	130	CD	Residential Monthly service 12	1118	5003	37,636.20CR	
01/19/2012	130	CD	Clear trees, haul debris, clea	1119	5020	8,000.00CR	
01/19/2012	132	GJNLA	Sanitation Fund ck#5001			800.00	
01/19/2012	132	GJNLA	Sanitation Fund ck#5003			37,636.20	
01/19/2012	132	GJNLA	Road Fund ck# 5020			8,000.00	
01/19/2012	133	GJNLA	Road Fund ck# 5017			1,217.92	
01/19/2012	133	GJNLA	Road Fund ck# 5011			500.00	
01/19/2012	159	GJNLA	State Rev Sharing			5,998.47	
01/20/2012	151	GJNLA	deposit 1/20/12			3,115.00	
01/23/2012	160	GJNLA	Half cent Sales tax			17,611.46	
01/23/2012	161	GJNLA	CST			11,554.72	
01/27/2012	152	GJNLA	Deposit 1/27/12			92.50	
01/30/2012	163	GJNLA	FPL Franchise Fee			13,870.71	
001-101-100-000 Wells Fargo Bank Account				Ending balance		246,253.62	2,200,959.67

001 GENERAL FUND

Date	Trans #	Jnl	Description		Fiscal year to period ending January 31, 2012 Amount	Balance
001-115-000-000 Accounts Receivable				Beginning balance		67,475.68
10/17/2011	58	GJNLA	FPL Util Tax recd (FY11)		20,079.62CR	
10/21/2011	49	GJNLA	Half cent sales (FY11) recd		15,271.74CR	
10/24/2011	60	GJNLA	State CST (FY11) recd		11,680.51CR	
10/31/2011	52	GJNLA	FPL Fran Fee (FY11) recd		18,443.81CR	
001-115-000-000 Accounts Receivable				Ending balance	65,475.68CR	2,000.00
001-131-000-101 Due To/FromTransportation Fund				Beginning balance		.00
11/16/2011	63	CD	Auto due to/from		4,053.54	
11/16/2011	83	GJNLA	Auto due to/from		4,053.54CR	
12/20/2011	97	CD	Auto due to/from		48,913.19	
12/20/2011	98	GJNLA	Auto due to/from		48,913.19CR	
01/04/2012	116	CD	Auto due to/from		48,913.19CR	
01/04/2012	119	CD	Auto due to/from		48,913.19	
01/19/2012	130	CD	Auto due to/from		9,717.92	
01/19/2012	132	GJNLA	Auto due to/from		8,000.00CR	
01/19/2012	133	GJNLA	Auto due to/from		1,717.92CR	
001-131-000-101 Due To/FromTransportation Fund				Ending balance	.00	.00
001-131-000-405 Due To/From Sanitation Fund				Beginning balance		.00
10/19/2011	16	CD	Auto due to/from		37,635.38	
10/31/2011	53	GJNLA	Auto due to/from		37,635.38CR	
11/16/2011	63	CD	Auto due to/from		38,711.22	
11/16/2011	83	GJNLA	Auto due to/from		38,711.22CR	
12/05/2011	99	GJNLA	Auto due to/from		3,000.00	
12/05/2011	107	GJNLA	Reversal of 99T		3,000.00CR	
12/15/2011	88	CD	Auto due to/from		38,711.20	
12/15/2011	89	GJNLA	Auto due to/from		38,711.20CR	
01/19/2012	130	CD	Auto due to/from		38,436.20	
01/19/2012	132	GJNLA	Auto due to/from		38,436.20CR	
001-131-000-405 Due To/From Sanitation Fund				Ending balance	.00	.00
001-155-000-000 Prepaid Items				Beginning balance		28,436.75
001-155-000-000 Prepaid Items				Ending balance	.00	28,436.75
001-202-000-000 Accounts Payable				Beginning balance		19,867.36CR
10/09/2011	2	PJ	Obligation summary	entry	85.00CR	
10/10/2011	3	PJ	Obligation summary	entry	12,260.22CR	
10/10/2011	4	PJ	Obligation summary	cancel	175.00	
10/18/2011	11	PJ	Obligation summary	entry	477.60CR	
10/19/2011	15	PJ	Obligation summary	entry	21,466.14CR	
10/19/2011	16	CD	Obligation summary		34,927.96	
10/19/2011	17	CD	Obligation summary	voided	85.00CR	
10/19/2011	18	CD	Obligation summary		85.00	
10/31/2011	19	PJ	Obligation summary	entry	30,426.60CR	
10/31/2011	21	PJ	Obligation summary	entry	468.00CR	
10/31/2011	30	GJNLA	AT&T U-verse Sept 2011 bill		85.00	
10/31/2011	30	GJNLA	Goren Cherof Doody&Ezrol sept		10,767.35	
10/31/2011	30	GJNLA	LGWCD Sept 2011 inv		420.00	
10/31/2011	30	GJNLA	Palm Bch Newspapers inv		910.00	
10/31/2011	30	GJNLA	Board of County Comm inv		481.00	
10/31/2011	30	GJNLA	Land Research Mgmt inv		187.50	

001 GENERAL FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description			Amount	Balance
001-202-000-000 Accounts Payable				** Continued **			
10/31/2011	30	GJNLA	Tew & Taylor inv #22			1,392.00	
10/31/2011	30	GJNLA	FY11Spence & harper card purch			74.01	
11/02/2011	20	CD	Obligation summary			30,426.60	
11/02/2011	22	CD	Obligation summary			468.00	
11/14/2011	37	PJ	Obligation summary		entry	52,108.47CR	
11/14/2011	44	PJ	Obligation summary		entry	470.00CR	
11/16/2011	63	CD	Obligation summary			58,128.97	
12/12/2011	80	PJ	Obligation summary		entry	54,558.92CR	
12/15/2011	88	CD	Obligation summary			54,558.92	
12/16/2011	90	PJ	Obligation summary		entry	1,695.58CR	
12/16/2011	91	CD	Obligation summary			1,695.58	
12/16/2011	92	CD	Obligation summary		voided	85.00CR	
12/16/2011	93	PJ	Obligation summary		cancel	85.00	
12/20/2011	94	PJ	Obligation summary		entry	6,365.88CR	
12/20/2011	95	CD	Obligation summary			100.88	
12/20/2011	96	CD	Obligation summary			5,265.00	
12/20/2011	97	CD	Obligation summary			1,000.00	
01/11/2012	120	PJ	Obligation summary		entry	325.00CR	
01/11/2012	121	CD	Obligation summary			325.00	
01/18/2012	126	PJ	Obligation summary		transfer	1,500.00CR	
01/18/2012	127	PJ	Obligation summary		change	145.00CR	
01/18/2012	128	PJ	Obligation summary		entry	63,603.11CR	
01/19/2012	130	CD	Obligation summary			65,248.11	
001-202-000-000 Accounts Payable				Ending balance		20,681.36	814.00
001-220-000-000 Deposit on Building Permits				Beginning balance			299.28CR
001-220-000-000 Deposit on Building Permits				Ending balance		.00	299.28CR
001-223-101-000 CR-Land Design South-Simon LGC				Beginning balance			760.06
10/31/2011	19	PJ	Cost Recovery - Simon	1025	entry	187.50	
10/31/2011	30	GJNLA	Goren Cherof Doody&Ezrol sept			407.00CR	
10/31/2011	30	GJNLA	Land Research Mgmt inv			187.50CR	
001-223-101-000 CR-Land Design South-Simon LGC				Ending balance		407.00CR	353.06
001-223-102-000 CR-Lox EQ PTRS Solar SPT ODell				Beginning balance			1,655.67CR
10/31/2011	30	GJNLA	Goren Cherof Doody&Ezrol sept			407.00CR	
001-223-102-000 CR-Lox EQ PTRS Solar SPT ODell				Ending balance		407.00CR	2,062.67CR
001-223-103-000 CR-Kilday Associates-Day				Beginning balance			2,574.47CR
10/31/2011	19	PJ	Cost Recovery - Day Property	1027	entry	1,593.75	
11/14/2011	37	PJ	CR-Day Property	1039	entry	187.50	
12/12/2011	80	PJ	Cost Recovery	1056	entry	511.00	
12/12/2011	80	PJ	Professional Services	1064	entry	185.00	
12/12/2011	80	PJ	0815646; Loxahatchee Groves Ma	1071	entry	336.25	
01/18/2012	129	GJNLA	Land Res Mgmt INV 12/9/11			1,156.25	
01/18/2012	129	GJNLA	Land Res Mgmt INV 1/5/12			1,156.25	
01/18/2012	129	GJNLA	GorenCherofDoodyEzrol Inv#4			333.00	
01/20/2012	131	GJNLA	Ck# 1052 to Palm Bch Newspaper			490.00	
01/20/2012	131	GJNLA	Ck# 1052 correction			511.00CR	
001-223-103-000 CR-Kilday Associates-Day				Ending balance		5,438.00	2,863.53

001 GENERAL FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description			Amount	Balance
001-223-104-000 CR-Community of Hope				Beginning balance			3,557.22
12/12/2011	80	PJ	0924292; Land Clearing Permit	1072	entry	105.00	
01/18/2012	129	GJNLA	CalvinGiordano Inv# 41962			280.00	
001-223-104-000 CR-Community of Hope				Ending balance		385.00	3,942.22
001-223-105-000 CR-Carlson Farms				Beginning balance			2,326.25CR
001-223-105-000 CR-Carlson Farms				Ending balance		.00	2,326.25CR
001-223-106-000 CR-Groves Medical Plaza				Beginning balance			405.00
11/14/2011	37	PJ	CR-Groves Medical	1037	entry	1,500.00	
01/20/2012	167	GJNLA	LCJ Consulting ck#1804			3,000.00CR	
001-223-106-000 CR-Groves Medical Plaza				Ending balance		1,500.00CR	1,095.00CR
001-223-108-000 CR-7th Day Adventist Church				Beginning balance			270.00
10/31/2011	19	PJ	7th Day Adventist Escrow	1026	entry	1,125.00	
11/14/2011	37	PJ	CR-7th Day	1038	entry	343.75	
12/02/2011	75	GJNLA	Check#1042, Cost Recovery			2,500.00CR	
12/12/2011	80	PJ	0815643; SDA Church RVW	1069	entry	435.00	
01/18/2012	129	GJNLA	Land Res Mgmt INV# SPA 11-1			437.50	
01/20/2012	131	GJNLA	Ck# 1052 to Palm Bch Newspaper			931.00	
001-223-108-000 CR-7th Day Adventist Church				Ending balance		772.25	1,042.25
001-251-000-000 PPA, Fund Balance				Beginning balance			2,000.00CR
001-251-000-000 PPA, Fund Balance				Ending balance		.00	2,000.00CR
001-271-000-000 Fund Balance				Beginning balance			2,026,887.73CR
001-271-000-000 Fund Balance				Ending balance		.00	2,026,887.73CR
001-311-100-000 Ad Valorem Taxes				Beginning balance			.00
11/09/2011	78	GJNLA	PBC Dist #1			7,058.22CR	
11/30/2011	72	GJNLA	PBC Tax Dist #2			12,711.02CR	
12/05/2011	99	GJNLA	Palm Beach County Dep#3			24,139.70CR	
12/05/2011	107	GJNLA	Reversal of 99T			24,139.70	
12/05/2011	108	GJNLA	PBC #3 Distribution			24,139.70CR	
12/14/2011	100	GJNLA	Palm Beach County Dep#4			96,592.00CR	
12/28/2011	105	GJNLA	Palm Beach County #5			6,466.08CR	
01/18/2012	158	GJNLA	PBC Distrib #6			13,216.48CR	
001-311-100-000 Ad Valorem Taxes				Ending balance		160,183.50CR	160,183.50CR
001-314-100-000 Electric Utility Tax				Beginning balance			.00
11/30/2011	68	GJNLA	FPL Utility tax			19,084.28CR	
12/15/2011	101	GJNLA	FPL Elec Utility Tax recd			16,010.01CR	
01/05/2012	149	GJNLA	Ferrell gas ck 1005642			28.84CR	
01/17/2012	156	GJNLA	FPL Utility tax			14,751.46CR	
001-314-100-000 Electric Utility Tax				Ending balance		49,874.59CR	49,874.59CR
001-315-100-000 Communications Services Tax				Beginning balance			.00
11/30/2011	67	GJNLA	CST distribution			34,560.98CR	
11/30/2011	81	GJNLA	November CST recd 11/22			11,398.33CR	
11/30/2011	84	GJNLA	Incorrect posting of revenue			34,560.98	
12/23/2011	104	GJNLA	CST recd			11,192.35CR	
01/23/2012	161	GJNLA	CST			11,554.72CR	

001 GENERAL FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description		Amount	Balance
001-315-100-000			Communications Services Tax	** Continued **		
001-315-100-000			Communications Services Tax	Ending balance	34,145.40CR	34,145.40CR
001-316-200-000			County Occupational Licenses	Beginning balance		.00
10/11/2011	59	GJNLA	PBC Local Bus Tax recd		3,739.11CR	
11/30/2011	71	GJNLA	PBC Business Tax Receipts		729.70CR	
001-316-200-000			County Occupational Licenses	Ending balance	4,468.81CR	4,468.81CR
001-323-100-000			FPL Franchise Fee	Beginning balance		.00
11/30/2011	69	GJNLA	FPL Franchise Fee		19,832.06CR	
12/30/2011	106	GJNLA	FPL Franchise Fee		18,183.51CR	
01/30/2012	163	GJNLA	FPL Franchise Fee		13,870.71CR	
001-323-100-000			FPL Franchise Fee	Ending balance	51,886.28CR	51,886.28CR
001-323-300-000			PBC Water Utility Franchise Fe	Beginning balance		.00
11/03/2011	87	GJNLA	Water Utility		257.92CR	
12/09/2011	112	GJNLA	PBC Water Utility Fran Fee		433.24CR	
01/05/2012	148	GJNLA	PBC Water Utility		364.79CR	
001-323-300-000			PBC Water Utility Franchise Fe	Ending balance	1,055.95CR	1,055.95CR
001-329-100-000			Planning & Zoning Permit Fees	Beginning balance		.00
01/05/2012	148	GJNLA	Planet kids bldg permit		76.00CR	
01/12/2012	150	GJNLA	records request		22.45CR	
001-329-100-000			Planning & Zoning Permit Fees	Ending balance	98.45CR	98.45CR
001-335-120-000			State Revenue Sharing	Beginning balance		.00
10/24/2011	50	GJNLA	State Rev Sharing (FY12) recd		5,998.47CR	
11/22/2011	82	GJNLA	Nov Rev Sharing recd 11/22		5,998.47CR	
11/30/2011	70	GJNLA	State Rev Sharing		11,398.33CR	
11/30/2011	81	GJNLA	Move Nov CST to correct acct		11,398.33	
12/19/2011	103	GJNLA	State Rev sharing recd		5,998.47CR	
01/19/2012	159	GJNLA	State Rev Sharing		5,998.47CR	
001-335-120-000			State Revenue Sharing	Ending balance	23,993.88CR	23,993.88CR
001-335-180-000			Half Cent Sales Tax	Beginning balance		.00
11/30/2011	66	GJNLA	Sales Tax Distribution		15,953.37CR	
12/22/2011	102	GJNLA	State Sales recd		16,204.67CR	
01/23/2012	160	GJNLA	Half cent Sales tax		17,611.46CR	
001-335-180-000			Half Cent Sales Tax	Ending balance	49,769.50CR	49,769.50CR
001-341-000-000			General Government Charges	Beginning balance		.00
10/11/2011	23	GJNLA	Wellington Agric-ManureLic Fee		500.00CR	
10/11/2011	23	GJNLA	One Step Lien Search		20.00CR	
10/11/2011	23	GJNLA	Permit Searches		20.00CR	
10/11/2011	23	GJNLA	One Step Lien Search		20.00CR	
10/11/2011	23	GJNLA	ASAP Tax		20.00CR	
10/21/2011	24	GJNLA	Buyers Title		10.00CR	
10/21/2011	24	GJNLA	Property Debt Research		20.00CR	
10/21/2011	24	GJNLA	Ferrell Gas		32.65CR	
10/28/2011	25	GJNLA	One Step Lien Search		20.00CR	
10/28/2011	25	GJNLA	ASAP		20.00CR	
11/03/2011	87	GJNLA	Clerk of the Courst Fines		10.00CR	

001 GENERAL FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description		Amount	Balance
001-341-000-000 General Government Charges				** Continued **		
11/03/2011	87	GJNLA	Lien Searches		40.00CR	
11/16/2011	85	GJNLA	Bankcard deposit		21.45CR	
11/18/2011	64	GJNLA	Title Support		20.00CR	
11/18/2011	64	GJNLA	Clear Choice Tax		20.00CR	
11/18/2011	64	GJNLA	Groves Medical Bld Permits		76.00CR	
11/18/2011	73	GJNLA	Deposit 11/18/11		116.00CR	
11/18/2011	76	GJNLA	Duplicate entry - dep 11/18		116.00	
11/23/2011	74	GJNLA	Deposit 11/23/11		251.00CR	
12/02/2011	75	GJNLA	Deposit 12/2/11		68.00CR	
12/09/2011	112	GJNLA	Foreclosure Reg 14695 Flamingo		150.00CR	
12/09/2011	112	GJNLA	Lien Search		20.00CR	
12/09/2011	113	GJNLA	lien search		20.00CR	
12/14/2011	115	GJNLA	PBC EFT - Bus Tax Receipts		215.18CR	
12/16/2011	114	GJNLA	Foreclosure Reg 3162 Casey Rd		150.00CR	
12/16/2011	114	GJNLA	Foreclosure Reg 15350 Los Ange		150.00CR	
12/16/2011	114	GJNLA	Foreclosure Reg Vacant Lot A		150.00CR	
12/16/2011	114	GJNLA	Foreclosure Reg 12667 Kazee Rd		150.00CR	
12/16/2011	114	GJNLA	Foreclosure Reg14916 22nd Rd N		150.00CR	
12/16/2011	114	GJNLA	Foreclosure Reg 2630 B Road		150.00CR	
01/05/2012	148	GJNLA	Lien Search		10.00CR	
01/05/2012	148	GJNLA	Lien Search		20.00CR	
01/05/2012	149	GJNLA	Records request		12.75CR	
01/11/2012	154	GJNLA	Palm Beach County deposit		145.52CR	
01/12/2012	150	GJNLA	BankofAm Foreclosure Reg		150.00CR	
01/12/2012	150	GJNLA	lien search		10.00CR	
01/20/2012	151	GJNLA	lien search		20.00CR	
01/20/2012	151	GJNLA	lien search		20.00CR	
001-341-000-000 General Government Charges				Ending balance	2,882.55CR	2,882.55CR
001-343-349-000 Cost Recovery Fees				Beginning balance		.00
01/18/2012	129	GJNLA	Land Res Mgmt INV 12/9/11		1,156.25CR	
01/18/2012	129	GJNLA	Land Res Mgmt INV# SPA 11-1		437.50CR	
01/18/2012	129	GJNLA	Land Res Mgmt INV 1/5/12		1,156.25CR	
01/18/2012	129	GJNLA	GorenCherofDoodyEzrol Inv#4		333.00CR	
01/18/2012	129	GJNLA	CalvinGiordano Inv# 41962		280.00CR	
01/20/2012	151	GJNLA	LCJ Consulting-Groves Medical		3,000.00CR	
01/20/2012	167	GJNLA	Move deposit to CR for GrovesM		3,000.00	
001-343-349-000 Cost Recovery Fees				Ending balance	3,363.00CR	3,363.00CR
001-354-100-000 Code Enforcement Fines				Beginning balance		.00
01/05/2012	149	GJNLA	PBC clerk ck#27618		6.00CR	
001-354-100-000 Code Enforcement Fines				Ending balance	6.00CR	6.00CR
001-361-100-000 Interest				Beginning balance		.00
10/11/2011	54	GJNLA	interest - wells fargo		13.30CR	
11/08/2011	77	GJNLA	interest earned		14.98CR	
12/08/2011	110	GJNLA	Interest from Wells Fargo		13.51CR	
01/10/2012	153	GJNLA	interest from Wells Fargo		16.75CR	
001-361-100-000 Interest				Ending balance	58.54CR	58.54CR

001 GENERAL FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description			Amount	Balance
001-369-000-000 Other Misc Income				Beginning balance			.00
01/05/2012	148	GJNLA	Shutts & Bowen Settlement Disb			40,761.00CR	
01/05/2012	148	GJNLA	Shutts & Bowen Settlement Disb			8,152.19CR	
01/11/2012	155	GJNLA	PBC Deposit Investment earning			29.48CR	
01/20/2012	151	GJNLA	LoxGrovesElem reimb rental			75.00CR	
01/27/2012	152	GJNLA	Fla League of Cities Reimb Mem			92.50CR	
001-369-000-000 Other Misc Income				Ending balance		49,110.17CR	49,110.17CR
001-511-540-000 Books, Publications & Subscrip				Beginning balance			.00
10/31/2011	19	PJ	Annual Membership 10/1/11-9/30	1023	entry	550.00	
11/14/2011	37	PJ	FLC Annual Membership Dues FY1	1044	entry	370.00	
001-511-540-000 Books, Publications & Subscrip				Ending balance		920.00	920.00
001-511-820-000 Special Events/Contributions				Beginning balance			.00
10/19/2011	15	PJ	LGES PTO Walk-A-Thon Donation	1015	entry	500.00	
12/20/2011	94	PJ	Christmas Parade candy	1083	entry	100.88	
01/11/2012	120	PJ	Lease ID LID-2012-1901-1009	1088	entry	325.00	
01/18/2012	128	PJ	Reimbursable expenses	1095	entry	185.82	
001-511-820-000 Special Events/Contributions				Ending balance		1,111.70	1,111.70
001-512-340-000 Other Services				Beginning balance			.00
10/19/2011	15	PJ	Town Managment Oct 2011	1014	entry	20,855.20	
11/14/2011	37	PJ	Nov 2011 Town Mgmt Svs	1047	entry	20,885.20	
12/12/2011	80	PJ	Town Management Services	1073	entry	20,885.20	
01/18/2012	128	PJ	Town Mgmt Service - Jan 2012	1094	entry	20,885.20	
001-512-340-000 Other Services				Ending balance		83,510.80	83,510.80
001-512-400-000 Travel and Per Diem				Beginning balance			.00
10/31/2011	19	PJ	Reimbursements	1019	entry	67.95	
12/12/2011	80	PJ	Attendance at Various Meetings	1055	entry	58.96	
001-512-400-000 Travel and Per Diem				Ending balance		126.91	126.91
001-512-410-000 Communication Services				Beginning balance			.00
10/09/2011	2	PJ	103074354, U-Verse Internet	1000	entry	85.00	
10/18/2011	11	PJ	Monthly statement thru Oct 27	1009	entry	302.60	
10/31/2011	30	GJNLA	AT&T U-verse Sept 2011 bill			85.00CR	
11/14/2011	37	PJ	103074354, U-verse	1042	entry	85.00	
11/14/2011	37	PJ	561 793 2418 313 0453	1043	entry	300.74	
12/12/2011	80	PJ	Monthly Charges	1058	entry	316.26	
12/12/2011	80	PJ	Monthly Services	1065	entry	160.28	
12/16/2011	90	PJ	U-verse Internet charges	1081	entry	85.00	
12/16/2011	93	PJ	U-verse Internet charges	1081	cancel	85.00CR	
01/18/2012	128	PJ	4856200610133376 - J. Moore	1099	entry	5.59	
01/18/2012	128	PJ	Acct# 103074354	1100	entry	85.00	
01/18/2012	128	PJ	56179324183130453	1116	entry	316.08	
001-512-410-000 Communication Services				Ending balance		1,571.55	1,571.55
001-512-420-000 Postage & Freight				Beginning balance			.00
10/31/2011	19	PJ	Twon Card-Harper; 485620061011	1017	entry	42.16	
10/31/2011	19	PJ	Reimburseables	1020	entry	44.00	
10/31/2011	30	GJNLA	FY11Spence & harper card purch			42.16CR	
01/18/2012	128	PJ	postage reimbursement	1093	entry	5.20	

001 GENERAL FUND

Date	Trans #	Jnl	Description			Fiscal year to period ending January 31, 2012 Amount	Balance
001-512-420-000 Postage & Freight				** Continued **			
001-512-420-000 Postage & Freight				Ending balance		49.20	49.20
001-512-492-000 Other Operating Expenses				Beginning balance			.00
10/13/2011	62	GJNLA	Bankcard fee - 0425221766			15.00	
10/19/2011	15	PJ	reconfigure and secure wireles	1016	entry	80.00	
11/07/2011	86	GJNLA	Bankcard fee			15.02	
11/16/2011	85	GJNLA	credit for bank charge			15.00CR	
12/12/2011	80	PJ	Town Management	1066	entry	13.60	
12/12/2011	111	GJNLA	Bank card Fee 0425221766			60.05	
12/12/2011	111	GJNLA	Bankcard Interchange fee			.50	
12/12/2011	111	GJNLA	Bankcard Discount fee			.09	
01/12/2012	165	GJNLA	bankcard fee			15.00	
01/17/2012	157	GJNLA	bank card fee credit			30.00CR	
001-512-492-000 Other Operating Expenses				Ending balance		154.26	154.26
001-512-510-000 Office Supplies				Beginning balance			.00
10/31/2011	19	PJ	Twon Card-Spence; 485620061011	1018	entry	18.79	
10/31/2011	19	PJ	Reimburseables	1020	entry	156.35	
10/31/2011	30	GJNLA	FY11Spence & harper card purch			18.79CR	
12/16/2011	90	PJ	supplies city admin offices	1078	entry	346.27	
12/16/2011	90	PJ	riser, mntr, lptop	1079	entry	27.95	
12/16/2011	90	PJ	PAD,PLNG	1080	entry	8.49	
01/18/2012	128	PJ	Reimbursable expenses	1095	entry	383.50	
01/18/2012	128	PJ	4856200610133368 - M. Kutney	1098	entry	22.00	
01/18/2012	128	PJ	4856200610133376 - J. Moore	1099	entry	52.98	
001-512-510-000 Office Supplies				Ending balance		997.54	997.54
001-513-420-000 Legal Advertising				Beginning balance			.00
10/10/2011	3	PJ	ORDS/Budget Summary	1002	entry	910.00	
10/18/2011	10	PJ	ORDS/Budget Summary	1002	change	910.00CR	
001-513-420-000 Legal Advertising				Ending balance		.00	.00
001-513-470-000 Printing and Binding				Beginning balance			.00
10/19/2011	15	PJ	monthly service and supplies	1013	entry	30.94	
10/31/2011	19	PJ	Business Cards	1022	entry	112.00	
12/12/2011	80	PJ	Town Management	1066	entry	346.49	
12/12/2011	80	PJ	November Newsletter	1067	entry	1,119.72	
12/12/2011	80	PJ	Reimbursement for checks order	1075	entry	211.64	
12/16/2011	90	PJ	copier	1077	entry	56.92	
01/18/2012	128	PJ	Black CPC Maintenance, fee	1103	entry	34.52	
01/18/2012	128	PJ	December 2011 Newsletter	1108	entry	791.65	
001-513-470-000 Printing and Binding				Ending balance		2,703.88	2,703.88
001-513-490-000 Legal Advertising				Beginning balance			.00
10/18/2011	10	PJ	ORDS/Budget Summary	1002	change	910.00	
10/31/2011	30	GJNLA	Palm Bch Newspapers inv			910.00CR	
01/20/2012	131	GJNLA	Ck# 1010 correction			910.00CR	
001-513-490-000 Legal Advertising				Ending balance		910.00CR	910.00CR

001 GENERAL FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description			Amount	Balance
001-513-493-000 Election Expense				Beginning balance			.00
01/18/2012	128	PJ	Reimbursable expenses	1095	entry	152.80	
001-513-493-000 Election Expense				Ending balance		152.80	152.80
001-514-310-000 Professional Services				Beginning balance			.00
10/10/2011	3	PJ	General Matters	1005	entry	9,546.35	
10/31/2011	30	GJNLA	Goren Cherof Doody&Ezrol sept			9,546.35CR	
11/14/2011	37	PJ	FY12 chgs Inv 1, Palm Bch Stat	1048	entry	1,264.50	
11/14/2011	37	PJ	Fy12 chgs Inv 59, General Matt	1050	entry	3,463.00	
12/12/2011	80	PJ	Professional Services	1061	entry	3,644.55	
12/12/2011	80	PJ	Reimburseables	1062	entry	538.69	
12/12/2011	80	PJ	Professional Services	1063	entry	86.85	
01/18/2012	128	PJ	General matters Dec 2011	1104	entry	2,571.50	
001-514-310-000 Professional Services				Ending balance		11,569.09	11,569.09
001-515-343-000 Planning & Zoning Contract				Beginning balance			.00
12/12/2011	80	PJ	0815645; First Holiness Church	1070	entry	217.50	
01/18/2012	128	PJ	Palm Beach State College	1109	entry	375.00	
01/18/2012	128	PJ	Palm Beach State College	1111	entry	750.00	
001-515-343-000 Planning & Zoning Contract				Ending balance		1,342.50	1,342.50
001-515-349-000 Cost Recovery Expenditures				Beginning balance			.00
01/18/2012	128	PJ	Comm of Hope Cost Recovery	1096	entry	280.00	
01/18/2012	128	PJ	Day Property - Cost Recovery	1106	entry	333.00	
01/18/2012	128	PJ	Day Property - Cost Recovery	1110	entry	1,156.25	
01/18/2012	128	PJ	Cost Recovery - 7th Day	1112	entry	437.50	
01/18/2012	128	PJ	Day Property - Cost Recovery	1113	entry	1,156.25	
001-515-349-000 Cost Recovery Expenditures				Ending balance		3,363.00	3,363.00
001-519-315-000 Special Magistrate				Beginning balance			.00
12/12/2011	80	PJ	Special Magistrate	1076	entry	2,040.69	
12/20/2011	94	PJ	code enforcement & spec magist	1084	entry	2,430.00	
01/18/2012	128	PJ	Reimbursable expenses	1095	entry	47.89	
01/18/2012	128	PJ	December 2011 services	1115	entry	855.00	
001-519-315-000 Special Magistrate				Ending balance		5,373.58	5,373.58
001-519-354-000 Code Compliance				Beginning balance			.00
10/31/2011	43	GJNLA	move to correct acct			1,466.73	
11/14/2011	44	PJ	Code Enf, Solid Waste Monitori	1053	entry	175.00	
12/12/2011	80	PJ	Town Management	1066	entry	5.59	
12/12/2011	80	PJ	Waste Oversight	1068	entry	125.00	
12/20/2011	94	PJ	code enforcement & spec magist	1084	entry	2,835.00	
01/18/2012	128	PJ	December 2011 services	1115	entry	765.00	
01/18/2012	128	PJ	Dec 2011	1117	entry	50.00	
001-519-354-000 Code Compliance				Ending balance		5,422.32	5,422.32
001-519-440-000 Rentals and Leases				Beginning balance			.00
10/05/2011	61	GJNLA	Fdgl Lease payment			32.00	
10/10/2011	3	PJ	Use of District Facilities	1001	entry	420.00	
10/10/2011	3	PJ	Office lease	1008	entry	801.87	
10/31/2011	30	GJNLA	LGWCD Sept 2011 inv			420.00CR	
11/07/2011	86	GJNLA	lease payment auto w/d			32.00	

001 GENERAL FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description			Amount	Balance
001-519-440-000 Rentals and Leases				** Continued **			
11/14/2011	37	PJ	water cooler rental	1041	entry	8.16	
11/14/2011	37	PJ	Town Offices rent	1046	entry	801.87	
11/14/2011	44	PJ	use of district services	1054	entry	195.00	
12/05/2011	109	GJNLA	Fdgl Lease Payment auto w/d			32.00	
12/08/2011	110	GJNLA	Fdgl Lease Payment auto w/d			7.00	
12/12/2011	80	PJ	Water	1074	entry	42.09	
12/20/2011	94	PJ	Town office lease	1086	entry	1,000.00	
01/05/2012	164	GJNLA	Fdgl Lease payment			32.00	
01/18/2012	128	PJ	Town office lease	1097	entry	1,000.00	
01/18/2012	128	PJ	4856200610133376 - J. Moore	1099	entry	59.00	
01/18/2012	128	PJ	Acct# 0009348459 - water	1101	entry	66.96	
01/18/2012	128	PJ	cooler rental, termination agr	1102	entry	27.35	
001-519-440-000 Rentals and Leases				Ending balance		4,137.30	4,137.30
001-519-460-000 Repair & Maint - Buildings				Beginning balance			.00
10/31/2011	19	PJ	Reimburseables	1020	entry	452.56	
12/12/2011	80	PJ	Town Management	1066	entry	274.81	
12/16/2011	90	PJ	painting office and conf room	1082	entry	1,170.95	
01/18/2012	128	PJ	Reimbursable expenses	1095	entry	173.77	
001-519-460-000 Repair & Maint - Buildings				Ending balance		2,072.09	2,072.09
001-519-490-000 Computer Repair				Beginning balance			.00
01/18/2012	126	PJ	Forensic data recovery	1090	transfer	1,500.00	
01/18/2012	127	PJ	Forensic data recovery	1090	change	145.00	
01/18/2012	128	PJ	Reimbursement - Network suppli	1092	entry	12.11	
01/18/2012	128	PJ	Reimbursable expenses	1095	entry	3,258.12	
01/18/2012	128	PJ	4856200610133368 - M. Kutney	1098	entry	3,475.82	
01/18/2012	128	PJ	4856200610133376 - J. Moore	1099	entry	296.00	
001-519-490-000 Computer Repair				Ending balance		8,687.05	8,687.05
001-519-494-000 Inspector General Office Fee				Beginning balance			.00
10/31/2011	19	PJ	Lox. Groves FY11 Inspector	1028	entry	481.00	
10/31/2011	21	PJ	1st quarter FY12 IG Schedule	1029	entry	468.00	
10/31/2011	30	GJNLA	Board of County Comm inv			481.00CR	
001-519-494-000 Inspector General Office Fee				Ending balance		468.00	468.00
001-521-341-000 Professional Services-PBSO				Beginning balance			.00
10/31/2011	19	PJ	Law Enforcement Contract - Nov	1021	entry	22,898.75	
11/14/2011	37	PJ	Law Enforcement contract	1036	entry	22,898.75	
12/12/2011	80	PJ	Law Enforcement Service Contra	1059	entry	22,898.75	
01/18/2012	128	PJ	February 2012 Law Enforcement	1091	entry	22,898.75	
001-521-341-000 Professional Services-PBSO				Ending balance		91,595.00	91,595.00
001-524-310-000 Code Compliance				Beginning balance			.00
10/10/2011	3	PJ	Solid Waste, Code Enforcement	1004	entry	175.00	
10/10/2011	4	PJ	Solid Waste, Code Enforcement	1004	cancel	175.00CR	
10/31/2011	26	GJNLA	Move Tew&Taylor Invoice			1,285.50	
10/31/2011	27	GJNLA	move to correct acct			194.29	
10/31/2011	29	GJNLA	Reversal of 27T			194.29CR	
10/31/2011	31	GJNLA	move to correct acct			181.23	
10/31/2011	43	GJNLA	move to correct acct			1,466.73CR	

001 GENERAL FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description			Amount	Balance
001-524-310-000 Code Compliance				** Continued **			
001-524-310-000 Code Compliance				Ending balance		.00	.00
001-524-354-000 Code Compliance				Beginning balance			.00
10/18/2011	11	PJ	Solid Waste monitoring/CodeEnf	1010	entry	175.00	
10/31/2011	19	PJ	Twon Card-Spence; 485620061011	1018	entry	13.06	
10/31/2011	19	PJ	Reimburseables	1020	entry	6.23	
10/31/2011	19	PJ	Code Enf. Chgs. & Adm. C hgs.	1024	entry	2,677.50	
10/31/2011	26	GJNLA	Move Tew&Taylor Invoice			1,285.50CR	
10/31/2011	27	GJNLA	move to correct acct			194.29CR	
10/31/2011	29	GJNLA	Reversal of 27T			194.29	
10/31/2011	30	GJNLA	Tew & Taylor inv #22			1,392.00CR	
10/31/2011	30	GJNLA	FY11Spence & harper card purch			13.06CR	
10/31/2011	31	GJNLA	move to correct acct			181.23CR	
001-524-354-000 Code Compliance				Ending balance		.00	.00
001-539-340-000 Other Services				Beginning balance			.00
11/14/2011	44	PJ	Code Enf, Solid Waste Monitori	1053	entry	100.00	
01/18/2012	128	PJ	Dec 2011	1117	entry	175.00	
001-539-340-000 Other Services				Ending balance		275.00	275.00
001-541-310-000 Professional Services				Beginning balance			.00
10/10/2011	3	PJ	Solid Waste Special Assessment	1006	entry	407.00	
10/31/2011	30	GJNLA	Goren Cherof Doody&Ezrol sept			407.00CR	
01/18/2012	128	PJ	Palm Beach State College	1105	entry	462.50	
001-541-310-000 Professional Services				Ending balance		462.50	462.50

101 TRANSPORTATION FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description		Amount	Balance
101-101-100-000 Wells Fargo - Road Fund				Beginning balance		596,997.13
10/26/2011	51	GJNLA	6 cent gas tax (FY11) recd		18,221.42	
10/26/2011	51	GJNLA	5 cent gas tax (FY11) recd		8,524.66	
11/16/2011	83	GJNLA	Reimb GenFund for CksCut 11/16		4,053.54CR	
11/30/2011	65	GJNLA	6 cent distribution		18,920.39	
11/30/2011	65	GJNLA	5 cent distribution		8,402.48	
12/20/2011	98	GJNLA	Road Fund to GF for 12/20 chk		48,913.19CR	
12/22/2011	102	GJNLA	LOGas (6cent) recd		20,632.79	
12/22/2011	102	GJNLA	2ndLOGas (5cent) recd		10,358.42	
01/19/2012	132	GJNLA	Road Fund ck# 5020		8,000.00CR	
01/19/2012	133	GJNLA	Road Fund ck# 5017		1,217.92CR	
01/19/2012	133	GJNLA	Road Fund ck# 5011		500.00CR	
01/24/2012	162	GJNLA	6 cent gas tax		19,479.63	
01/24/2012	162	GJNLA	5 cent gas tax		9,228.84	
101-101-100-000 Wells Fargo - Road Fund				Ending balance	51,083.98	648,081.11
101-115-000-000 Accounts Receivable				Beginning balance		26,746.08
10/26/2011	51	GJNLA	6 cent gas tax (FY11) recd		18,221.42CR	
10/26/2011	51	GJNLA	5 cent gas tax (FY11) recd		8,524.66CR	
101-115-000-000 Accounts Receivable				Ending balance	26,746.08CR	.00
101-131-000-001 Due To/From General Fund				Beginning balance		.00
11/16/2011	63	CD	Auto due to/from		4,053.54CR	
11/16/2011	83	GJNLA	Auto due to/from		4,053.54	
12/20/2011	97	CD	Auto due to/from		48,913.19CR	
12/20/2011	98	GJNLA	Auto due to/from		48,913.19	
01/04/2012	116	CD	Auto due to/from		48,913.19	
01/04/2012	119	CD	Auto due to/from		48,913.19CR	
01/19/2012	130	CD	Auto due to/from		9,717.92CR	
01/19/2012	132	GJNLA	Auto due to/from		8,000.00	
01/19/2012	133	GJNLA	Auto due to/from		1,717.92	
101-131-000-001 Due To/From General Fund				Ending balance	.00	.00
101-202-000-000 Accounts Payable				Beginning balance		3,447.75CR
11/14/2011	37	PJ	Obligation summary	entry	605.79CR	
11/16/2011	63	CD	Obligation summary		4,053.54	
12/20/2011	94	PJ	Obligation summary	entry	48,913.19CR	
12/20/2011	97	CD	Obligation summary		48,913.19	
01/04/2012	116	CD	Obligation summary	voided	48,913.19CR	
01/04/2012	118	PJ	Obligation summary	entry	48,913.19CR	
01/04/2012	119	CD	Obligation summary		48,913.19	
01/12/2012	117	PJ	Obligation summary	cancel	48,913.19	
01/18/2012	128	PJ	Obligation summary	entry	9,717.92CR	
01/19/2012	130	CD	Obligation summary		9,717.92	
101-202-000-000 Accounts Payable				Ending balance	3,447.75	.00
101-270-005-000 Five Cent Fund Balance				Beginning balance		290,203.46CR
101-270-005-000 Five Cent Fund Balance				Ending balance	.00	290,203.46CR
101-270-006-000 Six Cent Fund Balance				Beginning balance		306,793.67CR
101-270-006-000 Six Cent Fund Balance				Ending balance	.00	306,793.67CR

101 TRANSPORTATION FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description			Amount	Balance
101-271-000-000 Fund Balance				Beginning balance			23,298.33CR
101-271-000-000 Fund Balance				Ending balance		.00	23,298.33CR
101-312-410-000 1st Local Option Fuel Tax (6 c				Beginning balance			.00
11/30/2011	65	GJNLA	6 cent distribution			18,920.39CR	
12/22/2011	102	GJNLA	LOGas (6cent) recd			20,632.79CR	
01/24/2012	162	GJNLA	6 cent gas tax			19,479.63CR	
101-312-410-000 1st Local Option Fuel Tax (6 c				Ending balance		59,032.81CR	59,032.81CR
101-312-420-000 2nd Local Option Fuel Tax (5 c				Beginning balance			.00
11/30/2011	65	GJNLA	5 cent distribution			8,402.48CR	
12/22/2011	102	GJNLA	2ndLOGas (5cent) recd			10,358.42CR	
01/24/2012	162	GJNLA	5 cent gas tax			9,228.84CR	
101-312-420-000 2nd Local Option Fuel Tax (5 c				Ending balance		27,989.74CR	27,989.74CR
101-541-468-000 Non-District Roads (6 ct) Main				Beginning balance			.00
01/18/2012	128	PJ	Clear trees, haul debris, clea	1119	entry	8,000.00	
101-541-468-000 Non-District Roads (6 ct) Main				Ending balance		8,000.00	8,000.00
101-541-469-000 District Roads (6 ct) Maint				Beginning balance			.00
11/14/2011	37	PJ	41-41-43-17-01-315-0010	1045	entry	180.29	
101-541-469-000 District Roads (6 ct) Maint				Ending balance		180.29	180.29
101-541-634-000 148th Terr Bridge (5)/Culvert				Beginning balance			.00
11/14/2011	37	PJ	FY12 chgs Inv 14, 40th St Nort	1049	entry	425.50	
12/20/2011	94	PJ	completion of contract	1085	entry	48,913.19	
01/04/2012	118	PJ	completion of project	1087	entry	48,913.19	
01/12/2012	117	PJ	completion of contract	1085	cancel	48,913.19CR	
01/18/2012	128	PJ	Culver crossing 148th Terr Nor	1107	entry	500.00	
101-541-634-000 148th Terr Bridge (5)/Culvert				Ending balance		49,838.69	49,838.69
101-541-650-000 Non-District Roads (6 cent) Ma				Beginning balance			.00
01/18/2012	128	PJ	Maint of Roads within Loxahatc	1114	entry	1,217.92	
101-541-650-000 Non-District Roads (6 cent) Ma				Ending balance		1,217.92	1,217.92

405 SANITATION FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description		Amount	Balance
405-101-100-000 Wells Fargo - Sanitation Fund				Beginning balance		33,532.99
10/21/2011	24	GJNLA	Deposit 10/21(add to Gen Fund)		2,498.58	
10/31/2011	53	GJNLA	transfer from Sanitation Fund		37,635.38CR	
11/03/2011	87	GJNLA	Deposit 11/3/11		2,607.73	
11/09/2011	78	GJNLA	PBC Dist #1		11,374.44	
11/16/2011	83	GJNLA	Reimb GenFund for CksCut 11/16		38,711.22CR	
11/23/2011	79	GJNLA	PBC Dist #2		29,989.81	
12/05/2011	99	GJNLA	Palm Beach County Dep#3		46,393.73	
12/05/2011	107	GJNLA	Reversal of 99T		46,393.73CR	
12/05/2011	108	GJNLA	PBC #3 Distribution		46,393.73	
12/14/2011	100	GJNLA	Palm Beach County Dep#4		219,467.95	
12/15/2011	89	GJNLA	ReimbGF for SaniFund Exp 12/15		38,711.20CR	
12/28/2011	105	GJNLA	Palm Beach County #5		8,734.98	
01/11/2012	155	GJNLA	PBC Deposit Investment earning		64.02	
01/18/2012	158	GJNLA	PBC Distrib #6		23,208.44	
01/19/2012	132	GJNLA	Sanitation Fund ck#5003		37,636.20CR	
01/19/2012	132	GJNLA	Sanitation Fund ck#5001		800.00CR	
01/27/2012	152	GJNLA	Deposit 1/27/12		500.00	
405-101-100-000 Wells Fargo - Sanitation Fund				Ending balance	191,345.68	224,878.67
405-131-000-001 Due To/From General Fund				Beginning balance		.00
10/19/2011	16	CD	Auto due to/from		37,635.38CR	
10/31/2011	53	GJNLA	Auto due to/from		37,635.38	
11/16/2011	63	CD	Auto due to/from		38,711.22CR	
11/16/2011	83	GJNLA	Auto due to/from		38,711.22	
12/05/2011	99	GJNLA	Auto due to/from		3,000.00CR	
12/05/2011	107	GJNLA	Reversal of 99T		3,000.00	
12/15/2011	88	CD	Auto due to/from		38,711.20CR	
12/15/2011	89	GJNLA	Auto due to/from		38,711.20	
01/19/2012	130	CD	Auto due to/from		38,436.20CR	
01/19/2012	132	GJNLA	Auto due to/from		38,436.20	
405-131-000-001 Due To/From General Fund				Ending balance	.00	.00
405-202-000-000 Accounts Payable				Beginning balance		37,635.38CR
10/10/2011	3	PJ	Obligation summary	entry	37,635.38CR	
10/10/2011	4	PJ	Obligation summary	cancel	750.00	
10/18/2011	11	PJ	Obligation summary	entry	750.00CR	
10/19/2011	16	CD	Obligation summary		37,635.38	
10/31/2011	30	GJNLA	Frank Schiola inv		750.00	
10/31/2011	30	GJNLA	Waste Pro Sept inv		36,585.38	
10/31/2011	30	GJNLA	Lowe's removal service inv		300.00	
11/14/2011	37	PJ	Obligation summary	entry	37,786.22CR	
11/14/2011	44	PJ	Obligation summary	entry	925.00CR	
11/16/2011	63	CD	Obligation summary		38,711.22	
12/12/2011	80	PJ	Obligation summary	entry	38,711.20CR	
12/15/2011	88	CD	Obligation summary		38,711.20	
01/18/2012	128	PJ	Obligation summary	entry	38,436.20CR	
01/19/2012	130	CD	Obligation summary		38,436.20	
405-202-000-000 Accounts Payable				Ending balance	37,635.38	.00

405 SANITATION FUND

Date	Trans #	Jnl	Description			Fiscal year to period ending January 31, 2012 Amount	Balance
405-271-000-000 Fund Balance				Beginning balance			4,102.39
405-271-000-000 Fund Balance				Ending balance		.00	4,102.39
405-323-125-000 Haulers Licensing Fee				Beginning balance			.00
01/27/2012	152	GJNLA	Three Duques Trucking			500.00CR	
405-323-125-000 Haulers Licensing Fee				Ending balance		500.00CR	500.00CR
405-325-205-000 Solid Waste Assessments				Beginning balance			.00
11/03/2011	134	GJNLA	correction to 11/3 deposit			2,607.73CR	
11/09/2011	78	GJNLA	PBC Dist #1			11,374.44CR	
11/09/2011	135	GJNLA	Correction to PBC#1			739.95CR	
11/22/2011	136	GJNLA	Correction to PBC#2			1,562.88CR	
11/23/2011	79	GJNLA	PBC Dist #2			29,989.81CR	
12/05/2011	99	GJNLA	Palm Beach County Dep#3			43,393.73CR	
12/05/2011	107	GJNLA	Reversal of 99T			43,393.73	
12/05/2011	108	GJNLA	PBC #3 Distribution			46,393.73CR	
12/05/2011	137	GJNLA	Correction to PBC#3			2,424.25CR	
12/14/2011	100	GJNLA	Palm Beach County Dep#4			219,467.95CR	
12/14/2011	138	GJNLA	Correction to PBC#4			11,436.88CR	
12/28/2011	105	GJNLA	Palm Beach County #5			8,734.98CR	
12/28/2011	139	GJNLA	Correction to PBC#5			404.40CR	
01/18/2012	158	GJNLA	PBC Distrib #6			24,199.69CR	
405-325-205-000 Solid Waste Assessments				Ending balance		359,336.69CR	359,336.69CR
405-325-206-000 Discount Fees				Beginning balance			.00
11/03/2011	87	GJNLA	Palm Beach County Tax Collecto			2,607.73CR	
11/03/2011	134	GJNLA	correction to 11/3 deposit			2,607.73	
11/09/2011	135	GJNLA	Correction to PBC#1			625.06	
11/22/2011	136	GJNLA	Correction to PBC#2			1,259.95	
12/05/2011	137	GJNLA	Correction to PBC#3			1,955.63	
12/14/2011	138	GJNLA	Correction to PBC#4			9,220.03	
12/28/2011	139	GJNLA	Correction to PBC#5			316.17	
01/18/2012	158	GJNLA	PBC Distrib #6			756.82	
405-325-206-000 Discount Fees				Ending balance		14,133.66	14,133.66
405-343-120-000 SWA Recycling Income				Beginning balance			.00
10/21/2011	24	GJNLA	SWA 4th Qtr recycling			2,498.58CR	
01/11/2012	155	GJNLA	PBC Deposit Investment earning			64.02CR	
405-343-120-000 SWA Recycling Income				Ending balance		2,562.60CR	2,562.60CR
405-534-341-000 Contractual-Waste Oversight				Beginning balance			.00
10/10/2011	3	PJ	Solid Waste, Code Enforcement	1004	entry	750.00	
10/10/2011	4	PJ	Solid Waste, Code Enforcement	1004	cancel	750.00CR	
405-534-341-000 Contractual-Waste Oversight				Ending balance		.00	.00
405-534-345-000 Contractual - Waste Oversight				Beginning balance			.00
10/18/2011	11	PJ	Solid Waste monitoring/CodeEnf	1010	entry	750.00	
10/31/2011	30	GJNLA	Frank Schiola inv			750.00CR	
11/14/2011	44	PJ	Code Enf, Solid Waste Monitori	1053	entry	925.00	
12/12/2011	80	PJ	Waste Oversight	1068	entry	925.00	
01/18/2012	128	PJ	Dec 2011	1117	entry	800.00	
405-534-345-000 Contractual - Waste Oversight				Ending balance		2,650.00	2,650.00

405 SANITATION FUND

Fiscal year to period ending January 31, 2012

Date	Trans #	Jnl	Description			Amount	Balance
405-534-346-000 PBC Administration Fee 1%				Beginning balance			.00
11/09/2011	135	GJNLA	Correction to PBC#1			114.89	
11/22/2011	136	GJNLA	Correction to PBC#2			302.93	
12/05/2011	137	GJNLA	Correction to PBC#3			468.62	
12/14/2011	138	GJNLA	Correction to PBC#4			2,216.85	
12/28/2011	139	GJNLA	Correction to PBC#5			88.23	
01/18/2012	158	GJNLA	PBC Distrib #6			234.43	
405-534-346-000 PBC Administration Fee 1%				Ending balance		3,425.95	3,425.95
405-534-434-000 Solid Waste Contractor				Beginning balance			.00
10/10/2011	3	PJ	Three alligators from Collecti	1003	entry	300.00	
10/10/2011	3	PJ	Residential Monthly Services	1007	entry	36,585.38	
10/31/2011	30	GJNLA	Waste Pro Sept inv			36,585.38CR	
10/31/2011	30	GJNLA	Lowe's removal service inv			300.00CR	
11/14/2011	37	PJ	Residential Monthly Service	1035	entry	37,636.22	
12/12/2011	80	PJ	Residential Monthly Services	1060	entry	37,636.20	
01/18/2012	128	PJ	Residential Monthly service 12	1118	entry	37,636.20	
405-534-434-000 Solid Waste Contractor				Ending balance		112,908.62	112,908.62
405-534-436-000 Other Sanitation Services				Beginning balance			.00
11/14/2011	37	PJ	AlligatorCarcassRem NE North R	1040	entry	150.00	
12/12/2011	80	PJ	Pig Removed from North Road Ca	1057	entry	150.00	
405-534-436-000 Other Sanitation Services				Ending balance		300.00	300.00

405 SANITATION FUND

Date	Trans #	Jnl	Description		Fiscal year to period ending January 31, 2012 Amount	Balance
** Report total **				Beginning balance		.00
				Ending balance	.00	.00

Govt Advantage Int Ckg - State/Muni

Account number: ■ January 1, 2012 - January 31, 2012 ■ Page 1 of 2

WELLS FARGO

02-07-12P12:56 RCVD

TOWN OF LOXAHATCHEE GROVES
14579 SOUTHERN BLVD STE 2
LOXAHATCHEE GROVES FL 33470-9226

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
PO Box 63020
San Francisco, CA 94163

Account summary

Govt Advantage Int Ckg - State/Muni

Account number	*Beginning balance*	*Total credits*	*Total debits*	*Ending balance*
	$3,059,404.37	$182,527.50	-$164,675.26	$3,077,256.61

Interest summary

Year to date interest and bonuses paid	$16.75
Total interest and bonuses earned in 2011	$2,467.74

Credits

Deposits

Effective date	*Posted date*	*Amount*	*Transaction detail*
	01/05	49,019.19	Deposit
	01/05	47.59	Deposit
	01/13	182.45	Deposit
	01/20	3,115.00	Deposit
	01/27	592.50	Deposit
		$52,956.73	**Total deposits**

Electronic deposits/bank credits

Effective date	*Posted date*	*Amount*	*Transaction detail*
	01/10	16.75	Analysis Int Earned 1211 Interest 120110
	01/11	145.52	Pbc Tax Collecto Invoice 120110 82410 01/11/2012*82410 *I042695
	01/11	93.50	Pbc Tax Collecto Invoice 120109 Town of Loxahatchee Gr
	01/17	14,751.46	Florida Power & Corp Pymnt 000890760150012 *20120115\Dtm*050*20120115\SE*12*0026\GE*0001*139
	01/17	30.00	Bankcard Fee - 0425221766
	01/18	36,424.92	Pbc Tax Collecto Invoice 120117 Town of Loxahatchee Gr
	01/19	5,998.47	State of Florida Payments 162570080372996 *1*000004004
	01/20	364.79	Cstar Adj Ref # A-2010600571GA Deposit $49,019.19

WELLS FARGO

Electronic deposits/bank credits *(continued)*

Effective date	*Posted date*	*Amount*	*Transaction detail*
	✓01/23	17,611.46	State of Florida Payments 162570080379408 Ea*1*000004006\
	✓01/23	11,554.72	State of Florida Payments 162570080379993 Ea*1*000004006\
	✓01/24	19,479.63	State of Florida Payments 162570080383316 Ea*1*000004007\
	✓01/24	9,228.84	State of Florida Payments 162570080382908 *1*000004007\ -
	✓01/30	13,870.71	Florida Power & Corp Pymnt 000952237150012 *20120130\Dtm*050*20120130\SE*12*0034\GE*0001*141
		$129,570.77	**Total electronic deposits/bank credits**
		$182,527.50	**Total credits**

Debits

Electronic debits/bank debits

Effective date	*Posted date*	*Amount*	*Transaction detail*
	01/05	32.00	Fdgl Lease Pymt 120105 052-0743612-000 Town of Loxahatchee Gr
	01/12	15.00	Bankcard Fee - 0425221766
		$47.00	**Total electronic debits/bank debits**

Checks paid

Number	*Amount*	*Date*	*Number*	*Amount*	*Date*	*Number*	*Amount*	*Date*
1062	5,265.00	01/05	5004	1,000.00	01/25	5015	27.35	01/24
1065*	48,913.19	01/10	5005	4,201.90	01/20	5016	3,875.00	01/20
1066	325.00	01/18	5006	20,885.20	01/20	5017	1,217.92	01/27
1638*	60.00	01/11	5009*	12.11	01/20	5018	22,898.75	01/24
5000*	85.00	01/25	5011*	500.00	01/24	5019	34.52	01/25
5001	1,025.00	01/20	5012	316.08	01/25	5020	8,000.00	01/19
5002	3,367.00	01/24	5013	280.00	01/27	5022*	3,911.39	01/20
5003	37,636.20	01/24	5014	791.65	01/24			
	$164,628.26		**Total checks paid**					

** Gap in check sequence.*

$164,675.26 **Total debits**

Daily ledger balance summary

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
12/31	3,059,404.37	01/13	3,054,624.18	01/23	3,102,239.40
01/05	3,103,174.15	01/17	3,069,405.64	01/24	3,065,726.92
01/10	3,054,277.71	01/18	3,105,505.56	01/25	3,064,291.32
01/11	3,054,456.73	01/19	3,103,504.03	01/27	3,063,385.90
01/12	3,054,441.73	01/20	3,073,073.22	01/30	3,077,256.61

Average daily ledger balance **$3,073,355.35**

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LAND RESEARCH MANAGEMENT, Inc.

2240 Palm Beach Lakes Blvd., Suite 103, West Palm Beach, FL 33409 Tel: (561)686-2481; Fax: (561) 681-1551

To: Mark Kutney, Town Manager
Town of Loxahatchee Groves

From: Jim Fleischmann

Date: January 5, 2012

Re: Invoice for services - Palm Beach State College

INVOICE

1. Palm Beach State College

Hours from 12/10/11 to 1/5/12- 3.0 hours* x $125.00 per hour	$	375.00
Total Amount Due This Invoice		**$375.00**

* - See attached time sheet

Respectfully submitted,

James P. Fleischmann

James P. Fleischmann,
Vice President

Please Mail Check To The Following Address:

Land Research Management, Inc.
2240 Palm Beach Lakes Blvd., Suite 103
West Palm Beach, FL 33409

001-515-343-000 $375.00

Vendor # 128

TOWN OF LOXAHATCHEE GROVES
DATE 1/13/12
APPROVED
AUTHORIZED SIGNATURE

Land Research Management, Inc. Time Log
Hourly Projects

Client: LOXAHATCHEE GROVES Job Description: P.B. STATE COLLEGE

LRM Staff Person: JIM F

Date	Time (from/to)	Hours	Task
12/15	3:00 - 4:30	1.5	MTG W/ STATE COLLEGE AND TOWN REPS - RE: COMP PLAN AMENDMENT
12/16	1:00 - 2:30	1.5	REVIEW LOX GROVES HIGHER EDUCATION GUIDELINES PER REQUEST OF APPLICANT
	TOTAL	3.0	JF

LAND RESEARCH MANAGEMENT, Inc.

2240 Palm Beach Lakes Blvd., Suite 103, West Palm Beach, FL 33409 Tel: (561)686-2481; Fax: (561) 681-1551

To: Mark Kutney, Town Manager
Town of Loxahatchee Groves

From: Jim Fleischmann

Date: January 5, 2012

Re: Invoice for services - Processing of Comprehensive Plan Amendment 11-2 (Day Property; southwest corner of Okeechobee Boulevard and Folsom Road).

INVOICE #CPA 11-2

1. Processing of Comprehensive Plan Amendment 11-2
   Hours from 12/10/2011 - 1/5/2012 (See attached documentation):

   1. Hours (Ref: Attached documentation) 9.25 x $125.00 per hour $1,156.25

Total Amount Due This Invoice **$1,156.25**

Respectfully submitted,

James P. Fleischmann,
Vice President

Total billed to Town Planner escrow account to date: ($5,906.25).

Please Mail Check To The Following Address:
Land Research Management, Inc.
2240 Palm Beach Lakes Blvd., Suite 103
West Palm Beach, FL 33409

001-515-349-000 $1156.25
(Cost Recovery-Day Property)

TOWN OF LOXAHATCHEE GROVES
DATE 1/13/12
APPROVED
AUTHORIZED SIGNATURE

Land Research Management, Inc. Time Log
Hourly Projects

Client: LOXAHATCHEE GROVES Job Description: AMENDMENT 11-2(SS) DAY PROPERTY

LRM Staff Person: JIM F

Date	Time (from/to)	Hours	Task
12/12	10:00-11:00	1.0	PREPARE DRAFT OF COUNCIL PUBLIC NOTICE + ORD 2012-001
12/12	11:30-12:15	0.75	PREPARE AND SUBMIT IPARC NOTICE
12/12	4:00-5:00	1.0	PREPARE REVISED, UPDATED STAFF REPORT FOR 1/3 COUNCIL MTG
12/15	1:00-2:30	1.5	REVISE STAFF REPORT (COUNCIL) AND STAFF SUMMARY REPORT
12/16	9:00-10:00	1.0	FINALIZE STAFF REPORT, STAFF SUMMARY, ORDINANCE & NOTICES
1/3/12	2:00-3:30	1.5	REVISE POWERPOINT AND REVIEW FOR COUNCIL MTG
1/3/12	7:00-9:30	2.5	ATTEND COUNCIL MTG - FIRST READING OF ORD 2012-001
	TOTAL	9.25	HOURS

LAND RESEARCH MANAGEMENT, Inc.

2240 Palm Beach Lakes Blvd., Suite 103, West Palm Beach, FL 33409 Tel: (561)686-2481; Fax: (561) 681-1551

To: Mark Kutney, Town Manager
Town of Loxahatchee Groves

From: Jim Fleischmann

Date: December 9, 2011

Re: Invoice for services - Palm Beach State College

INVOICE

1. Palm Beach State College

Hours from 10/2/11 to 12/9/11- 6.0 hours* x $125.00 per hour	$	750.00
Total Amount Due This Invoice		**$750.00**

* - See attached time sheet

Respectfully submitted,

James P. Fleischmann,
Vice President

Please Mail Check To The Following Address:

Land Research Management, Inc.
2240 Palm Beach Lakes Blvd., Suite 103
West Palm Beach, FL 33409

TOWN OF LOXAHATCHEE GROVES
DATE 1/13/12
APPROVED
AUTHORIZED SIGNATURE

001-515-343-000 $750.00

Vendor# 128

Land Research Management, Inc. Time Log
Hourly Projects

Client: LOXAHATCHEE GROVES Job Description: ~~MISC. PROJ~~ P.B. State College

LRM Staff Person: JIM F

Date	Time (from/to)	Hours	Task
~~10/17~~	~~1:00-4:00~~	~~3.0~~	~~RESEARCH, TELCONS, DRAFT LETTER TO COUNTY - GROVES MED. PL.~~
10/18	2:00-4:00	2.0	PB STATE COLLEGE: MTG W/ SIMON, PBSC BOARD & TOWN
10/28	3:00-4:00	1.0	MTG W/ GUNSTER (~~SETH~~ JOSH LONG) & KILDAY (COLLEN WALTER) SCHOOL AMENDMENT OPTIONS
11/15	7:00-10:00	3.0	STATE COLLEGE WORKSHOP
	TOTAL	6.0	HOURS

LAND RESEARCH MANAGEMENT, Inc.

2240 Palm Beach Lakes Blvd., Suite 103, West Palm Beach, FL 33409 Tel: (561)686-2481; Fax: (561) 681-1551

To: Mark Kutney, Town Manager
Town of Loxahatchee Groves

From: Jim Fleischmann

Date: December 9, 2011

Re: Invoice for services - Processing of Site Plan Amendment SP(A) 11-1 (Seventh Day Adventist Church) located at the southwest corner of Okeechobee Blvd. And "E" Road.

INVOICE #4: SP(A) 11-1

1. Processing of Site Plan Amendment SP(A) 11-1
Hours from 11/4/2011 to 12/8/2011 (See attached documentation):

   1. Hours (Ref: Attached documentation) 3.5 x $125.00 per hour $437.50

Total Amount Due This Invoice $437.50

Respectfully submitted,

James P. Fleischmann,
Vice President

Total billed to Town Planner escrow account to date: ($1,906.25).

Please Mail Check To The Following Address:

Land Research Management, Inc.
2240 Palm Beach Lakes Blvd., Suite 103
West Palm Beach, FL 33409

001-515-349-000 $437.50
(Cost Recovery - SDA)

TOWN OF LOXAHATCHEE GROVES
DATE 1/13/12
APPROVED
AUTHORIZED SIGNATURE

Land Research Management, Inc. Time Log
Hourly Projects

Client:_____ Job Description: SDA Site Plan Review

LRM Staff Person:_____

Date	Time (from/to)	Hours	Task
11/30	9:30-10:30	1.0	FINALIZE AND TRANSMIT FINAL STAFF REPORT TO TOWN
12/6	4:30-5:15	0.75	REVIEW FOR COUNCIL MTG
12/6	7:00-7:45	0.75	COUNCIL MTG
11/17	1:30-2:30	1.0	FINAL EDITS OF LEGAL AD AND NOTICES & MTG BACKUP TO COUNCIL
	TOTAL	3.5	HOURS

LAND RESEARCH MANAGEMENT, Inc.

2240 Palm Beach Lakes Blvd., Suite 103, West Palm Beach, FL 33409 Tel: (561)686-2481; Fax: (561) 681-1551

To: Mark Kutney, Town Manager
Town of Loxahatchee Groves

From: Jim Fleischmann

Date: December 9, 2011

Re: Invoice for services - Processing of Comprehensive Plan Amendment 11-2 (Day Property; southwest corner of Okeechobee Boulevard and Folsom Road).

INVOICE #CPA 11-2

1. Processing of Comprehensive Plan Amendment 11-2
   Hours from 11/4/2011 - 12/9/2011 (See attached documentation):

   1. Hours (Ref: Attached documentation) 9.25 x $125.00 per hour $1,156.25

Total Amount Due This Invoice **$1,156.25**

Respectfully submitted,

James P. Fleischmann

James P. Fleischmann,
Vice President

Total billed to Town Planner escrow account to date: ($4,750.00).

Please Mail Check To The Following Address:
Land Research Management, Inc.
2240 Palm Beach Lakes Blvd., Suite 103
West Palm Beach, FL 33409

TOWN OF LOXAHATCHEE GROVES
DATE 1/13/12
APPROVED
AUTHORIZED SIGNATURE

001-515-349-000
(Cost Recovery - Day Property)

Land Research Management, Inc. Time Log
Hourly Projects

Client: LOXAHATCHEE GROVES Job Description: DAY PROPERTY

LRM Staff Person: JIM F

Date	Time (from/to)	Hours	Task
11/23	1:00-1:45	0.75	PREP ON-SITE NOTICE + COORD. W/ PRINTER
11/25	10:00-10:30	0.50	PICK-UP SIGNS + CALL, E-MAIL NICOLE SIMPSON
11/30	8:30-9:30	1.0	REVIEW & FINALIZE STAFF REPORT
12/7	2:00-5:00	3.0	REVIEW STAFF REPORT AND PREP POWERPOINT FOR LPA
11/07	3:30-4:30	1.0	FINAL EDITS OF LEGAL AD AND NOTICES AND LPA MEETING PACKUP
12/8	4:30-5:30	1.0	FINALIZE POWERPOINT AND PREP FOR LPA MTG
12/8	7:00-9:00	2.0	LPA MEETING
	TOTAL	9.25	HRS

Underwood Management Services Group, LLC

840 N.E. Stokes Terrace
Jensen Beach, Florida 34957
Telephone: 772.233.1511

William F. Underwood, II
Managing Partner
Email: umsg@att.net

MEMORANDUM

To: Finance Advisory and Auditing Committee
From: William F. Underwood, II, Managing Partner
Date: February 18, 2012
Subject: Solid Waste Commercial Franchise Implementation

Problem Statement: There may exist an issue regarding the fact the Town does not restrict or manage the collection and removal of solid waste non-residential containers within the Town.

Problem Resolution: Implement appropriate enabling legislation to provide for the registration of non-residential providers and franchise fee remittance.

Background: UMSG has been asked to provide some guidance with respect to the possible implementation of a registration and franchise fee for non-residential solid waste collection. Previously, UMSG submitted under separate cover various documents related to, and examining the use of franchise fees in the State by local governments.

An understanding of the law is a critical element in the implementation of a solid waste franchise fee. My very brief review of the documentation indicates some precedents may need to exist prior to the establishment of a franchise. Generally speaking, a governmental franchise results in the use by a non-governmental entity of governmental assets such as access to or use of roads, streets, bridges, rights-of-ways, easements, air space, or other government controlled asset.

I am of the opinion that in determining whether or not a non-residential solid waste franchise may be implemented and offered, identification of the government asset(s) to be used must be determined. At the present time, UMSG has insufficient information to determine whether or not a governmental asset exists to which a provider needs access. UMSG recommends to the FAAC, and Town Council that a legal opinion is obtained regarding the ability of the Town to grant a franchise for the use of *what asset*. Assuming all matters precedent to the establishment of a franchise is resolved; I would next recommend that the Town attain answers to various questions concerning the development of enabling legislation in order to determine the efficacy of the matter.

The following are some questions I have formulated on this matter for your consideration.

1. Is it prima facia evidence that if you have land you produce waste? In other words, do all lands in the town produce waste.
2. Can operators, businesses, or landowners be exempted? Will all parties be treated equally?
3. Which properties have dumpsters?
4. Who currently provides dumpsters?
5. How many commercial dumpsters currently in use?
6. How much do properties currently pay for dumpsters? By the cubic yard? By the weight?
7. Who will survey the Town properties initially? Who will follow-up?
8. Will the Town license haulers, like manure haulers?
9. How much will the Town want to charge haulers?
10. How will the Town calculate the franchise fee? Flat fee? Percentage of revenue? Percentage of waste stream flow?
11. How will dumpster placement, and usage be policed? Code enforcement?
12. What legal provision can be developed to cause property owners to not violate the law? Lien property, law enforcement, legal process in the courts?

Conclusion: If it is determined that the Town can establish a solid waste franchise, we would return this item to the Committee for further consideration and recommendation on how to achieve answers to the aforementioned questions.

Recommendation:

Motion to recommend the Town Council authorize Town Attorney to provide a legal opinion that all precedents necessary for the establishment of a solid waste franchise exists.

A BRIEF OVERVIEW

OF

FLORIDA MUNICIPAL FRANCHISE LAW

THOMAS A. CLOUD, ESQUIRE
GRAY, HARRIS, ROBINSON,
KIRSCHENBAUM & PEEPLES
ORLANDO AND COCOA BEACH

PREFACE

I would like to gratefully acknowledge the contributions and assistance in research and manuscript preparation from the following individuals: Lynn Porter-Carlton, Mary DeLancett, Janet Mazzonetto, Susan Tassell, Tony Cotter, and last but not least, Stumpy Harris and Bob Dilg, my partners and co-counsel in the GDU franchise cases.

T.A.C.

TABLE OF CONTENTS

I. INTRODUCTION - WHAT IS A FRANCHISE?

II. GRANTING A FRANCHISE

III. TERMS AND CONDITIONS APPLICABLE TO A FRANCHISE

IV. REGULATION OF A FRANCHISE

V. COMPETITION WITH A FRANCHISEE

VI. TRANSFER OF A FRANCHISE

VII. DURATION AND EXPIRATION OF A FRANCHISE - TO RENEW, ACQUIRE, OR OUST?

VIII. CONCLUSION

I. INTRODUCTION - WHAT IS A FRANCHISE?

The purpose of this article is to provide a brief overview of municipal franchise law in Florida. Since there has been more than a century of state and federal judicial decisions and statutes which make up this body of the law, complete treatment of the subject would require a book-length dissertation. Therefore, I will focus on the major categories of issues applicable to municipal franchises: the grant of the franchise, terms and conditions that can be applied to franchises, regulation of the franchise, competition with the franchisee, transfer of the franchise and the duration and termination of the franchise.

Considerable time and ink has been spent defining the term "franchise." Municipal franchise law (and the definition of franchise) traces its beginning to English law and the royal prerogatives of the Crown. Blackstone defined franchise as "a royal privilege or branch of the king's prerogative, subsisting in the hands of a subject." 36 Am. Jur. 2d, Franchises § 1, pg. 722. In his 1911 Commentaries on the Law of Municipal Corporations, Dillon defined franchise as "a particular privilege which does not belong to the individual or cooperation as of right, but is conferred by a sovereign or government upon, invested in individuals or a cooperation." Dillon, Commentaries on the Law of Municipal Corporations, Volume III, § 1210, pg. 1905.

Florida courts have followed the traditional definition of franchise. The earliest Florida case dates back to an 1878 Florida Supreme Court decision in the State of Florida ex rel. Attorney General v. Simon Jones 16 Fla. 306 (Fla. 1878). In that case, the Florida Supreme Court ruled that a Pensacola harbor pilot exercised his duties as the holder of a franchise, rather than as an officer of the state.

The Supreme Court initially set forth its definition of the nature of a franchise in a 1910 decision:

> A franchise is a special privilege conferred upon individuals or cooperations by governmental authority to do something that cannot be done of common right and is incorporeal hereditament. Leonard v. Baylen Street Wharf Co., 59 Fla. 547, 52 So. 718 (Fla. 1910).

This definition was later expanded in a 1940 Supreme Court case to the following:

> A franchise is special privilege conferred by the government by individuals which does not belong to citizens of the country as a common right, and, when as a franchise is accepted, it becomes a contract irrevocable unless the right to invoke is expressly reserved in franchises entitled to the same protection under constitutional guarantees as other property. Winter v. Mack, 194 So. 2d 225, 229 (Fla. 1940).

Perhaps the most succinct statement of the nature of a franchise is contained in an opinion of the Second District Court of Appeal from 1962 which involved a complaint for damages and injunctive relief by a private garbage collection company against a trailer park in Sarasota County. In West Coast Disposal Service, Inc. v. Smith, 143 So. 2d 352 (Fla. 2d DCA), cert. denied, 148 So. 2d 279 (Fla.), Judge White stated;

> The holder of the franchise, in a commercial sense here involved, generally performs functions of a quasi-governmental nature in that such a franchise is a privilege of engaging under governmental authority in that which does not belong to the citizens generally by common right. (Citation omitted.) It is a contract with a sovereign authority by which the grantee is licensed to conduct such a business with any particular area and it may prohibit others from engaging in the same business within the prescribed area for a given period of time.
>
> A franchise if fundamentally a property right with respect to its enjoyment and protection, even though the involvement of public interest necessarily subjects it governmental oversight and control. (Citations omitted.) Injunction will lie in a proper case to prevent the unlawful infringement of a franchise.

Having set forth a solemn recitation of the contractual nature of franchise rights, the court went on to rule that the free collection of garbage by a trailer park did not impinge upon the exclusive franchise of a garbage collector in Sarasota County.

Therefore, franchises are different from any other form of contract. They are imbued with a quasi-governmental nature, constitute a fundamental property right deserving of constitutional protection from infringement, but have been for over a century systematically been construed strictly against the grantee and liberally in favor of the public. Tampa and

Jacksonville Railroad Co. v. Catts, 79 Fla. 235, 85 So. 364, 235 (Fla. 1920). Most of the early U.S. Supreme Court and State Supreme Court decisions which established the rule of strict construction against franchise holders were of course concerned with the unbridled exercise of monopolistic powers by private corporations and individuals. The wisdom of this rule is still applicable today, but the rule itself is under attack in the cable television franchise context via First Amendment challenges. As we shall see, this has become the forefront of many of the more recent federal and state court decisions on municipal franchises as the twentieth century comes to an end.

II. GRANT OF A FRANCHISE

The questions which typically arise concerning the grant of a franchise are the ability to grant the franchise, acceptance of the franchise, grant of a franchise by estoppel, challenges to the grant, and denial of a franchise. Prior to the enactment of the Municipal Home Rule Powers Act in 1973, the ability to grant a franchise was an issue of some legal importance. In the days of Dillon's rule, authority to grant exclusive franchises inherently creating monopolistic privileges vested solely in the sovereign could be delegated only by express terms or by necessary implication based upon an express legislative grant. Colen v. Sun Haven Homes, Inc., 98 So. 2d 501 (Fla. 1957). Consistent with the rule of strict construction against the holder of the franchise, any right to use the streets and highways of a municipality for the conduct of a private business could only be acquired by a franchise granted by a city which had authority to grant a franchise. See Day v. City of St. Augustine, 104 Fla. 261, 139 So. 880 (Fla. 1932); Jarrell v. Orlando Transit Company, 123 Fla. 776, 167 So. 664 (Fla. 1936); State ex rel. Jacksonville v. Jacksonville Street Railway Company, 29 Fla. 590, 10 So. 590 (Fla. 1892).

Typically, Florida cities derived authority to grant franchises under a charter, which usually took the form of a special act. One of the earliest known franchise laws in Florida placed certain limitations on any grant of a franchise using a street or right-of-way. In 1899, the Legislature adopted Chapter 4859, Laws of Florida, later codified as Section 167.22, Florida Statutes. This act prohibited the granting by municipalities of franchises or the rights to use streets for certain purposes for any term exceeding 30 years, or without reserving the right at and after the expiration of such term to purchase the property used under the franchise. Another example of limitation on the right to grant franchises can found in the public works bond financing law adopted in

1935 (Chapter 17118, Laws of Florida), later codified as Chapter 180, Florida Statutes. While this act was deemed a supplemental grant of power by the Legislature, granting a franchise under this particular act required a city to purchase the facilities used under the franchise at the end of the term of the franchise by unanimous arbitration board decision. Failing that, a municipality would then be required to file appropriate condemnation proceedings if it did not renew the franchise. See Section 180.16 and Section 180.21, Florida Statutes.

Concern with these limitations in Florida became largely academic with the passage of the Municipal Home Rule Powers Act in 1973, Chapter 166, Fla. Stat. With the advent of the Municipal Home Rule Powers Act in Florida, so long as franchises are not expressly prohibited by the Legislature, cities can grant them. See 1973 op. Att'y Gen. Fla. 073-375 (Oct. 22, 1973). With the repeal of Section 167.22, Fla. Stat. cities were free to grant franchises for longer than 30 years and without the option to purchase. However, the validity of any franchise purchase options entered into either before or after the enactment of Municipal Home Rule Powers Act remain valid and enforceable. See Section 166.042, Florida Statutes. A more detailed discussion of the significance of the franchise purchase option in Florida is contained in Section VII of this article.

In 1987, the cable television industry was successful in obtaining an amendment to Chapter 166 which placed certain requirements on cities and counties that wish to grant a franchise for cable television service. Under Section 166.046, Florida Statutes, cities are required to consider:

1. The economic impact upon private property within the franchise area,

2. The public need for such franchise, if any,

3. The capacity of public rights-of-way to accommodate the cable system,

4. The present and future use of the public rights-of-way to be used by the cable system,

5. The potential disruption to existing users of the public rights-of-way to be used by the cable system and the result of inconvenience which may occur to the public,

6. The financial ability to franchise applicant to perform,