

Clewiston's knot tightens,

(continued from page 1)

six months.

The police chief had never handled such matters before, and for a rookie bore up well.

Small potatoes

Of course, it's small potatoes in Tallahassee. The 900 pound gorilla in the room is the town manager's brother-in-law.

Sniff of leverage

Same as it always was, the sniff of leverage, even after a courtroom drama two years ago surrounding Clewiston City commissioners putting the squeeze on a contractor, in that painful case having to do with mosquito control.

One of the bids tonight contained a component for roofwork that City Commissioner Mike

Atkinson thought too expensive, as his contracting business is paid less for comparable roofwork. Alternatively, Atkinson contributed the information of what his outfit would've charged for the roofwork with the implication that a major contractor capable of erecting sophisticated specialty —police— structures should charge likewise.

Long road down since Clewiston's firehouse was built,

(continued from page 1)

the governmental funds. We recommend that the City evaluate its future revenue sources and spending plans within the governmental funds to re-establish adequate reserves"

Views of Responsible Officials and Planned Corrective Actions:

The City recognizes that the unassigned fund balance is still in a deficit position. The City will continue to define and implement measures to restrict spending so that reserves will be enhanced.

Auditor's schedule of findings and responses for the year ended September 30, 2015:

Finding

Internal control over financial reporting is a material weakness.

Condition: The City should have the skills and competencies necessary to prevent, detect, and correct a material misstatement in its financial statements.

Criteria: Statement on Auditing Standards require the auditor

to determine if the City is capable of preparing the enclosed financial statements and has the skills and competencies necessary to prevent, detect, and correct a material misstatement in its financial statements.

Cause:
The City does not currently have the skills and competencies necessary to prepare the financial statements and to prevent, detect, and correct a material misstatement in its financial statements.

Effect: A material misstatement in the financial statements of the City may not be prevented, detected, and corrected by the City.

Recommendation: **The City should develop a strategy to address the material weakness in internal control over financial reporting.**

Views of Responsible Officials and Planned Corrective Actions:
"We have made significant progress in preparing the end of year adjustments needed for the auditable financial statements. Over the next year we hope to be able to create reports in our software that will create the auditable financial statements."

Finding Decrease in Unassigned Fund Balance of Governmental Funds (Observation)

Condition:
Over the past ten years the unassigned fund balance of the

governmental funds of the City has decreased from \$2,678,969 as of September 30, 2006, to a deficit balance of \$1,056,150 as of September 30, 2015. The City has budgeted expenditures for the governmental funds equal to revenues for the fiscal year ending September 30, 2016.

Criteria:
Sound financial management considers the need for adequate reserves to handle unforeseen financial events in the future.

Cause:
Governmental net revenues have been less than governmental expenditures.

Effect:
Unassigned fund balance of the governmental funds continues to decline.

Recommendation:
Due to the current rate of expenditures the City should carefully monitor the deteriorating financial condition within the governmental funds.

We recommend that the City re-evaluate its future spending plans within the governmental funds to ensure that adequate reserves are maintained.

Views of Responsible Officials and Planned Corrective Actions:

"The City recognizes that the unassigned fund balance is still in a deficit position. The City will continue to define and implement measures to restrict spending so that reserves will be enhanced."

LaBelle life



Katie Redmond and Cindy Shough sing while musician John Wall intently reads and plays the music at rehearsals for "Looking Forward and Back," which which opened at the Firehouse Theater on April 6. This production is directed by Nick Fidanza. Putting on a good show for everyone to enjoy is the main objective of the Firehouse Singers. Work is something they are not afraid of - whether it is rehearsing 2 and 3 nights a week, costuming or set preparation. This year's extravaganza celebrates 25 years of entertaining! Performances will be April 6-8 and 12-15. So get your tickets by calling our ticket hotline at (863) 675-3066Call: (863) 675-3066 or online at firehousecommunitytheatre.com, and come on down and enjoy the show. Tickets are \$14 in advance and \$16 at the door. The Firehouse Community Theatre is located at 241 N. Bridge Street in beautiful downtown LaBelle.

Basics of Alcohol Inks

Monday, April 16 - 5:30 to 7:45 pm - \$20.00



Shary Weckwerth, instructor, will furnish all supplies for painting, including one 4 X 4 ceramic tile (gloss white), however, if you have purchased Alcohol Inks, feel free to bring them.

This will be a fun class...just to get you acquainted with what alcohol inks will do.

Space for the class is limited, so don't delay. Call or stop by the library to register.

BARRON LIBRARY
461 N. Main Street, LaBelle, FL
863-675-0833

Recently completed at the library.

A number of Shary's beautiful pieces.

Basics of alcohol inks

at BARRON LIBRARY

Basics of Alcohol Inks class will be offered at LaBelle's Barron Library, Monday evening, April 16 from 5:30 – 7:45. The class will be taught by local artist, Shary Weckwerth, who does beautiful work. Class fee is \$20, with all the art supplies, including a 4 x 4 ceramic tile (gloss white), being furnished for you. If you have your own Alcohol Inks, you may want to bring them along. Class space is limited, so don't delay. You may either stop by the library to register, or call at 863-675-0833.

Shary teaches a fun class . . . you won't want to miss this opportunity. You will be surprised at how quickly you create a piece to be proud of.

CLEWISTON AUDIT ENDING SEPTEMBER, 2014

CITY OF CLEWISTON, FLORIDA MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Clewiston's (the City) discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the City's financial activity, (c) identify changes in the City's financial position, (d) identify any material deviations from the financial plan, and (e) identify individual fund issues of concern.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the City's financial statements (beginning on page 13).

HIGHLIGHTS

Financial Highlights for the Fiscal Year Ended September 30, 2014 and Subsequent Financial Information are shown below.

- The City's overall net position decreased by \$1,655,199.
- The total cost of all the City's programs was \$24,008,102 which was \$1,035,903 more than the prior year.
- The City's governmental activities decreased net position by \$1,098,143 as a result of program and general revenues under expenses of \$2,554,125 plus internal transfers-in of \$1,455,982.
- During the year, the City had expenses of \$8,571,718 for governmental activities, which was \$477,298 more than the prior year.
- The City's business-type activities decreased net position by \$557,056 as a result of program and general revenues in excess of expenses of \$898,926 minus internal transfers-out of \$1,455,982.
- During the fiscal year ended September 30, 2014, the Police Department received Justice Assistance Grants in the amount of \$31,492. The grants mainly enabled the Police Department to purchase computer equipment for mobile data units for the City's officers in the field.
- The State Aid to Libraries Grant was increased to \$110,442 for fiscal year 2014. The library system received five additional grants totaling \$181,994. The Florida Division of Cultural Affairs (\$400) provided a program presenting historical stories and songs about Florida. The Hendry County Board of County Commissioners' grant (\$75,744) was discretionary funds for the library system support. The Hendry County Economic Development Council grant (\$35,850) was used to purchase computer and copier/fax equipment for all three branches. The Southwest Florida Community Foundation (\$50,000) funded a program we called I-Help which provided computer assisted GED training for clients at all three branches. The Howard E. Hill Foundation grant (\$20,000) was used to establish a Microsoft IT academy to teach MS Office programs to local residents and businesses.

- Hendry County and the City renovated the Harlem gymnasium and swimming pool during the fiscal year ending September 30, 2014. The City hired and supervised lifeguards and facility supervisors to staff those two facilities and was reimbursed through the Hendry County East Recreation MSBU. No participants registered for the summer camps offered at the Harlem facility, so all summer camps were conducted at the Clewiston facilities. The County allowed cost reimbursements for the summer camps based on the City/County ratio of participants. The City received approximately \$102,000 in total from the County for recreational services provided by the City for County residents.
- Since the City completed the North Side and South side sewer expansion projects, it will be necessary to expand the Waste Water Treatment Plant. As of September 30, 2014, \$1,117,500 in engineering and other project costs had been expended for the wastewater plant expansion project. During June, 2011, the initial phase of the project was completed. Funding for the project will need to be obtained before any construction can begin.
- The City was awarded a \$700,000 grant through the Florida Department of Economic Opportunity for community housing rehabilitation. As of September 30, 2013, \$311,781 of the grant funds had been expended. Additional grant funds in the amount of \$373,176 were expended during the fiscal year ended September 30, 2014, which completed the housing rehabilitation grant program.
- The City froze the benefits under its current defined benefit plan effective October 1, 2012. During the fiscal year ended September 30, 2014, the plan was funded in the amount of \$360,000. Of that payment, \$221,085 was used to decrease the unfunded accrued liability, which was approximately \$1,600,000 at the beginning of the fiscal year. Due to the freezing of the plan and the plan earnings during the current year, the unfunded liability of the defined benefit plan had been reduced to approximately \$51,000 as of September 30, 2014. The recommended contribution for the plan year beginning October 1, 2014, is \$75,515. Going forward the City will participate in a new defined contribution plan as described in Note 13 on page 63.
- During the current year, the City was notified by the State of Florida, Department of Economic Opportunity, that the City had not met the employment goals required by the CDBG grant related to the City's development of the park of commerce. Therefore, grant funds previously accrued by the City in the amount of \$214,589 have been disallowed and grant funds previously paid to the City may have to be repaid. The disallowed grant funds are shown as an expenditure under Economic Environment - industry development in these financial statements. The commercial entity located in the park of commerce did not hire any employees during the fiscal year ended September 30, 2014, to help the City meet the grant employment requirements. The City had an agreement with the commercial entity to reduce its construction loan from the City by \$180,000 if grant employment goals were met. This agreement is now cancelled since grant requirements were not met.
- The City paid approximately \$1,200 to vendors in the form of utility customer rebates for energy efficiency improvements to their residences. These funds were reimbursed to the City through the FMPA Conservation Program.