

| Unit Information | |
|--|--|
| Unit Type: City | Year: 2013 |
| Unit Name: Apopka | Unit Dependency: |
| Unit Status: Active | |
| Location Information | Contact Information |
| Name: Mr. Edward D. Bass, II | Name: Mr. Edward D. Bass, II |
| Title: Finance Director | Title: Finance Director |
| Phone: (407) 703-1725 | Phone: (407) 703-1725 |
| | Email: ebass@apopka.net |
| Address: | Address: |
| 120 East Main Street Apopka, FL 32703 | 120 East Main Street Apopka, FL 32703 |

| AFR Details |
|--------------------------------|
| Original AFR |
| AFR Status: Certified |
| AFR Received Date: 6/30/2014 |
| Audit Received Date: 6/30/2014 |
| Submission Type: Electronic |

| Long-Term Debt Information |
|------------------------------|
| Long-Term Debt: \$26,740,678 |

| Audit Information |
|--|
| Was an audit performed? Yes |
| Audit Performed Date: 6/26/2014 |
| Auditor Name: Shumacker Johnston & Ross |
| Address: 911 West North Boulevard Leesburg, Florida 34748-5054 |

| Certification | | | | | | | |
|--|--|-----|----|--------------------------|-------------------------------------|--------------------------|--------------------------|
| Chief Financial Officer | Chairman/Elected Official | | | | | | |
| Name: Edward D. Bass II | Name: John H. Land | | | | | | |
| Title: Finance Director | Title: Mayor | | | | | | |
| | <table><thead><tr><th>Yes</th><th>No</th></tr></thead><tbody><tr><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr><tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></tbody></table> | Yes | No | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Yes | No | | | | | | |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | | | | | | |
| Have You Experienced a Financial Emergency in this year? | | | | | | | |
| If Yes, Have You Compiled With Section 218.503(2), Florida Statutes? | | | | | | | |

Revenues Report for FYE 2013

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 311000 - Ad Valorem Taxes | 6,473,486 | 204,149 | | | | | | | | | 6,677,635 |
| 312410 - First Local Option Fuel Tax | | 1,412,722 | | | | | | | | | 1,412,722 |
| 312510 - Fire Insurance Premium Tax (Firefighters' Pension) | 269,750 | | | | | | | 269,750 | | | 539,500 |
| 312520 - Casualty Insurance Premium Tax (Police Officers' Retirement) | 301,704 | | | | | | | 301,704 | | | 603,408 |
| 314100 - Utility Service Tax - Electricity | 2,396,409 | | | | | | | | | | 2,396,409 |
| 314300 - Utility Service Tax - Water | 549,220 | | | | | | | | | | 549,220 |
| 314400 - Utility Service Tax - Gas | 44,199 | | | | | | | | | | 44,199 |
| 314800 - Utility Service Tax - Propane | 44,988 | | | | | | | | | | 44,988 |
| 315000 - Communications Service Tax (Chapter 202) | 1,874,251 | | | | | | | | | | 1,874,251 |
| 316000 - Local Business Tax (Chapter 205) | 198,666 | | | | | | | | | | 198,666 |
| 322000 - Building Permits | 1,774,001 | | | | | | | | | | 1,774,001 |
| 323100 - Franchise Fee - Electricity | 2,915,064 | | | | | | | | | | 2,915,064 |
| 323300 - Franchise Fee - Water | 334,582 | | | | | | | | | | 334,582 |
| 323400 - Franchise Fee - Gas | 68,152 | | | | | | | | | | 68,152 |
| 323600 - Franchise Fee - Sewer | 223,737 | | | | | | | | | | 223,737 |
| 323700 - Franchise Fee - Solid Waste | | | | | | 42,346 | | | | | 42,346 |
| 324210 - Impact Fees - Residential - Physical Environment | | | | | | 2,460,694 | | | | | 2,460,694 |
| 324220 - Impact Fees - Commercial - Physical Environment | | | | | | 695,831 | | | | | 695,831 |
| 324310 - Impact Fees - Residential - Transportation | | 1,140,383 | | | | | | | | | 1,140,383 |
| 324320 - Impact Fees - Commercial - Transportation | | 146,789 | | | | | | | | | 146,789 |
| 324610 - Impact Fees - Residential - Culture/Recreation | | 94,733 | | | | | | | | | 94,733 |
| 329000 - Other Permits, Fees & Special Assessments | 30,632 | | | | | | | | | | 30,632 |
| 331200 - Federal Grant - Public Safety | 49,747 | | | | | | | | | | 49,747 |
| 334200 - State Grant - Public Safety | 13,156 | | | | | | | | | | 13,156 |
| 335120 - State Revenue Sharing - Proceeds | 1,574,266 | | | | | | | | | | 1,574,266 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | 22,431 | | | | | | | | | | 22,431 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 2,503 | | | | | | | | | | 2,503 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 5,810,676 | | | | | | | | | | 5,810,676 |
| 335230 - State Revenue Sharing - Emergency Management Assistance | 16,430 | | | | | | | | | | 16,430 |
| 335490 - State Revenue Sharing - Other Transportation | 37,504 | | | | | | | | | | 37,504 |
| 337200 - Local Government Unit Grant - Public Safety | 212,941 | | | | | | | | | | 212,941 |
| 338000 - Shared Revenue From Other Local Units | 55,982 | | | | | | | | | | 55,982 |
| 341200 - Internal Service Fund Fees and Charges | 52,076 | | | | | | | | | | 52,076 |
| 341300 - Administrative Service Fees | 147,733 | 1,100 | | | | 28 | | | | | 148,861 |
| 341800 - County Officer Commission and Fees | 78,247 | | | | | | | | | | 78,247 |
| 341900 - Other General Government Charges and Fees | 124,294 | | | | | | | | | | 124,294 |
| 342100 - Service Charge - Law Enforcement Services | 1,048,783 | | | | | | | | | | 1,048,783 |
| 342600 - Service Charge - Ambulance Fees | 649,612 | | | | | | | | | | 649,612 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | 77,663 | | | | | | | | | | 77,663 |
| 343300 - Service Charge - Water Utility | | | | | | 8,364,559 | | | | | 8,364,559 |
| 343400 - Service Charge - Garbage/Solid Waste | | | | | | 3,707,525 | | | | | 3,707,525 |
| 343500 - Service Charge - Sewer/Wastewater Utility | | | | | | 5,595,056 | | | | | 5,595,056 |
| 343700 - Service Charge - Conservation and Resource Management | | 389,534 | | | | | | | | | 389,534 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|------------|-------|-----------------|------------|
| 343800 - Service Charge - Cemetery | 8,860 | | | | | | | | | | 8,860 |
| 343900 - Service Charge - Other Physical Environment Charges | 24,402 | | | | | | | | | | 24,402 |
| 344100 - Service Charge - Airports | 467,146 | | | | | | | | | | 467,146 |
| 344900 - Service Charge - Other Transportation Charges | | 205,940 | | | | | | | | | 205,940 |
| 347200 - Service Charge - Parks and Recreation | 467,335 | | | | | | | | | | 467,335 |
| 347400 - Service Charge - Special Events | 266,938 | | | | | | | | | | 266,938 |
| 349000 - Other Charges for Services | | 286,015 | | | | | | | | | 286,015 |
| 351100 - Judgments and Fines - As Decided by County Court Criminal | 646,642 | | | | | | | | | | 646,642 |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal | 158,292 | | | | | | | | | | 158,292 |
| 351300 - Judgments and Fines - As Decided by County Court Civil | 23,197 | | | | | | | | | | 23,197 |
| 354000 - Fines - Local Ordinance Violation | 1,717,504 | | | | | | | | | | 1,717,504 |
| 359000 - Other Judgments, Fines and Forfeits | | 43,146 | | | | | | | | | 43,146 |
| 361100 - Interest | 39,588 | 37,019 | | | | 84,674 | | 12,303,917 | | | 12,465,198 |
| 361200 - Dividends | -484 | | | | | -483 | | | | | -967 |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | 18,082 | 1,104 | | | | | | | | | 19,186 |
| 362000 - Rents and Royalties | 202,539 | | | | | 25,459 | | | | | 227,998 |
| 364000 - Disposition of Fixed Assets | 156,458 | 10,591 | | | | 13,245 | | | | | 180,294 |
| 365000 - Sale of Surplus Materials and Scrap | | | | | | 6,287 | | | | | 6,287 |
| 366000 - Contributions and Donations from Private Sources | 85,508 | | | | | | | | | | 85,508 |
| 368000 - Pension Fund Contributions | | | | | | | | 5,262,570 | | | 5,262,570 |
| 369300 - Settlements | 54,206 | | | | | 17,500 | | | | | 71,706 |
| 369900 - Other Miscellaneous Revenues | 601,814 | 2,797 | | | | 631,678 | | 52,525 | | | 1,288,814 |
| 381000 - Inter-Fund Group Transfers In | 3,969,256 | 1,044,548 | | | | 423,395 | | | | | 5,437,199 |
| 384000 - Debt Proceeds | 2,260,500 | | | | | | | | | | 2,260,500 |
| 385000 - Proceeds from Refunding Bonds | | | | | | 236,116 | | | | | 236,116 |
| 389300 - Proprietary - State Grants and Donations | | | | | | 158,505 | | | | | 158,505 |
| 389400 - Proprietary - Other Grants and Donations | | | | | | 744,818 | | | | | 744,818 |
| 389900 - Proprietary - Other Non-Operating Sources | | | | | | 60,039 | | | | | 60,039 |
| Grand Total | 38,640,668 | 5,020,570 | | | | 23,267,272 | | 18,190,466 | | | 85,118,976 |

Expenditures Report for FYE 2013

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|---------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|-----------|
| 512.10 - Executive - Personnel Services | 977,234 | | | | | | | | | | 977,234 |
| 512.30 - Executive - Operating Expenses | 332,451 | | | | | | | | | | 332,451 |
| 513.10 - Financial and Administrative - Personnel Services | 667,316 | | | | | | | | | | 667,316 |
| 513.30 - Financial and Administrative - Operating Expenses | 151,563 | | | | | | | 21,484 | | | 173,047 |
| 513.90 - Financial and Administrative - Other Uses | | | | | | | | 83,347 | | | 83,347 |
| 515.10 - Comprehensive Planning - Personnel Services | 713,898 | | | | | | | | | | 713,898 |
| 515.30 - Comprehensive Planning - Operating Expenses | 251,707 | 215,078 | | | | | | | | | 466,785 |
| 517.70 - Debt Service Payments - Debt Service | | | | | | 1,209,198 | | | | | 1,209,198 |
| 518.30 - Pension Benefits - Operating Expenses | | | | | | | | 4,093,591 | | | 4,093,591 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 519.10 - Other General Governmental Services - Personnel Services | 3,229,682 | | | | | | | | | | 3,229,682 |
| 519.30 - Other General Governmental Services - Operating Expenses | 2,164,942 | | | | | | | | | | 2,164,942 |
| 519.60 - Other General Governmental Services - Capital Outlay | 644,522 | | | | | | | | | | 644,522 |
| 521.10 - Law Enforcement - Personnel Services | 9,248,110 | | | | | | | 13,345 | | | 9,261,455 |
| 521.30 - Law Enforcement - Operating Expenses | 2,418,050 | 38,300 | | | | | | 16,281 | | | 2,472,631 |
| 521.60 - Law Enforcement - Capital Outlay | 358,441 | 19,694 | | | | | | | | | 378,135 |
| 522.10 - Fire Control - Personnel Services | 3,700,588 | | | | | | | 51,002 | | | 3,751,590 |
| 522.30 - Fire Control - Operating Expenses | 495,164 | | | | | | | 13,846 | | | 509,010 |
| 522.60 - Fire Control - Capital Outlay | 1,226,807 | | | | | | | | | | 1,226,807 |
| 522.70 - Fire Control - Debt Service | 19,644 | | | | | | | | | | 19,644 |
| 524.10 - Protective Inspections - Personnel Services | 474,659 | | | | | | | | | | 474,659 |
| 524.30 - Protective Inspections - Operating Expenses | 24,846 | | | | | | | | | | 24,846 |
| 526.10 - Ambulance and Rescue Services - Personnel Services | 4,114,106 | | | | | | | | | | 4,114,106 |
| 526.30 - Ambulance and Rescue Services - Operating Expenses | 302,616 | | | | | | | | | | 302,616 |
| 526.60 - Ambulance and Rescue Services - Capital Outlay | 18,797 | | | | | | | | | | 18,797 |
| 533.10 - Water Utility Services - Personnel Services | | | | | | 1,821,084 | | | | | 1,821,084 |
| 533.30 - Water Utility Services - Operating Expenses | | | | | | 3,857,865 | | | | | 3,857,865 |
| 534.10 - Garbage/Solid Waste Control Services - Personnel Services | | | | | | 1,148,318 | | | | | 1,148,318 |
| 534.30 - Garbage/Solid Waste Control Services - Operating Expenses | | | | | | 2,249,424 | | | | | 2,249,424 |
| 535.10 - Sewer/Wastewater Services - Personnel Services | | | | | | 1,379,938 | | | | | 1,379,938 |
| 535.30 - Sewer/Wastewater Services - Operating Expenses | | | | | | 4,257,922 | | | | | 4,257,922 |
| 536.10 - Water-Sewer Combination Services - Personnel Services | | | | | | 655,996 | | | | | 655,996 |
| 536.30 - Water-Sewer Combination Services - Operating Expenses | | | | | | 98,458 | | | | | 98,458 |
| 538.30 - Flood Control/Stormwater Management - Operating Expenses | | 102,787 | | | | | | | | | 102,787 |
| 538.60 - Flood Control/Stormwater Management - Capital Outlay | | 5,108 | | | | | | | | | 5,108 |
| 539.10 - Other Physical Environment - Personnel Services | 74,806 | | | | | 1,332,367 | | | | | 1,407,173 |
| 539.30 - Other Physical Environment - Operating Expenses | 22,198 | | | | | 453,965 | | | | | 476,163 |
| 539.60 - Other Physical Environment - Capital Outlay | 3,689 | | | | | | | | | | 3,689 |
| 541.10 - Road and Street Facilities - Personnel Services | | 470,912 | | | | | | | | | 470,912 |
| 541.30 - Road and Street Facilities - Operating Expenses | | 1,835,043 | | | | | | | | | 1,835,043 |
| 541.60 - Road and Street Facilities - Capital Outlay | | 1,509,238 | | | | | | | | | 1,509,238 |
| 572.10 - Parks and Recreation - Personnel Services | 1,787,142 | | | | | | | | | | 1,787,142 |
| 572.30 - Parks and Recreation - Operating Expenses | 1,268,943 | 975 | | | | | | | | | 1,269,918 |
| 572.60 - Parks and Recreation - Capital Outlay | 190,361 | | | | | | | | | | 190,361 |
| 581.90 - Inter-Fund Group Transfers Out - Other Uses | 1,030,253 | 305,121 | | | | 4,101,825 | | | | | 5,437,199 |
| 590.70 - Proprietary Other Non-Operating Disbursements - Debt Service | 2,985,911 | | | | | | | | | | 2,985,911 |
| Grand Total | 38,898,446 | 4,502,256 | | | | 22,566,360 | | 4,292,896 | | | 70,259,958 |

Data Element Worksheet Report for FYE: 2013, Apopka

Affiliates Report for FYE 2013

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|--|---------------------------|----------------|--------------------|------------|
| Special District - Apopka Community Redevelopment Agency | Blended in Primary Report | \$210,773 | \$215,078 | \$0 |