

### Unit Information

Unit Type: City

Year: 2014

Unit Name: Apopka

Unit Dependency:

Unit Status: Active

#### Location Information

Name: Ms. Pamela N. Barclay

Title: Director of Finance

Phone: (407) 703-1725

Address:

120 East Main Street  
Apopka, FL 32703

#### Contact Information

Name: Ms. Pamela N. Barclay

Title: Director of Finance

Phone: (407) 703-1725

Email: pbarclay@apopka.net

Address:

120 East Main Street  
Apopka, FL 32703

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/25/2015

Audit Received Date: 6/18/2015

Submission Type: Electronic

#### Long-Term Debt Information

Long-Term Debt: \$26,560,760

#### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/10/2015

Auditor Name: Moore Stephens Lovelace CPAs  
& Advisors

Address:  
255 S. Orange Avenue  
Suite 600  
Orlando, FL 32801

### Certification

#### Chief Financial Officer

Name: Ms. Pamela N. Barclay

Title: Director of Finance

#### Chairman/Elected Official

Name: Mr. Joseph E. Kilsheimer

Title: Mayor

Yes No

Have You Experienced a Financial Emergency in this year?

Yes  No

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

Yes  No

**Revenues Report for FYE 2014**

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	6,593,590	195,413									6,789,003
312410 - First Local Option Fuel Tax		1,433,900									1,433,900
312510 - Fire Insurance Premium Tax (Firefighters' Pension)	280,687							280,687			561,374
312520 - Casualty Insurance Premium Tax (Police Officers' Retirement )	314,729							314,729			629,458
314100 - Utility Service Tax - Electricity	2,574,088										2,574,088
314300 - Utility Service Tax - Water	562,484										562,484
314400 - Utility Service Tax - Gas	49,361										49,361
314800 - Utility Service Tax - Propane	40,619										40,619
315000 - Communications Service Tax (Chapter 202)	1,698,804										1,698,804
316000 - Local Business Tax (Chapter 205)	187,061										187,061
322000 - Building Permits	1,835,041										1,835,041
323100 - Franchise Fee - Electricity	3,177,726										3,177,726
323300 - Franchise Fee - Water	340,673										340,673
323400 - Franchise Fee - Gas	77,974										77,974
323600 - Franchise Fee - Sewer	229,748										229,748
323700 - Franchise Fee - Solid Waste						36,636					36,636
324210 - Impact Fees - Residential - Physical Environment						2,619,816					2,619,816
324220 - Impact Fees - Commercial - Physical Environment						144,468					144,468
324310 - Impact Fees - Residential - Transportation		1,105,596									1,105,596
324320 - Impact Fees - Commercial - Transportation		1,012,350									1,012,350
324610 - Impact Fees - Residential - Culture/Recreation		83,885									83,885
329000 - Other Permits, Fees & Special Assessments	28,342										28,342
331200 - Federal Grant - Public Safety	36,164										36,164
334200 - State Grant - Public Safety	12,613										12,613
334900 - State Grant - Other	25,000										25,000
335120 - State Revenue Sharing - Proceeds	1,781,391										1,781,391
335140 - State Revenue Sharing - Mobile Home Licenses	22,641										22,641
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	16,139										16,139
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	6,180,303										6,180,303
335230 - State Revenue Sharing - Emergency Management Assistance	12,830										12,830
335490 - State Revenue Sharing - Other Transportation	39,280										39,280
337200 - Local Government Unit Grant - Public Safety	140,591										140,591
338000 - Shared Revenue From Other Local Units	56,586										56,586
341200 - Internal Service Fund Fees and Charges	56,130										56,130
341300 - Administrative Service Fees	228,212	610									228,822
341800 - County Officer Commission and Fees	74,555										74,555
341900 - Other General Government Charges and Fees	88,247					235					88,482
342100 - Service Charge - Law Enforcement Services	1,106,466										1,106,466
342600 - Service Charge - Ambulance Fees	708,612										708,612
342900 - Service Charge - Other Public Safety Charges and Fees	60,080										60,080
343300 - Service Charge - Water Utility						8,519,993					8,519,993
343400 - Service Charge - Garbage/Solid Waste						3,827,349					3,827,349
343500 - Service Charge - Sewer/Wastewater Utility						5,751,757					5,751,757

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343700 - Service Charge - Conservation and Resource Management		400,368									400,368
343800 - Service Charge - Cemetery	9,075										9,075
343900 - Service Charge - Other Physical Environment Charges	46,075										46,075
344100 - Service Charge - Airports	592,142										592,142
344900 - Service Charge - Other Transportation Charges		251,484									251,484
347200 - Service Charge - Parks and Recreation	478,685										478,685
347300 - Service Charge - Cultural Services	251,006										251,006
349000 - Other Charges for Services		293,482									293,482
351100 - Judgments and Fines - As Decided by County Court Criminal	316,794										316,794
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	66,773										66,773
351300 - Judgments and Fines - As Decided by County Court Civil	13,792										13,792
354000 - Fines - Local Ordinance Violation	1,077,824										1,077,824
359000 - Other Judgments, Fines and Forfeits		135,527									135,527
361100 - Interest	39,730	42,306				103,284		1,280,417			1,465,737
361200 - Dividends	1,166					1,164					2,330
361300 - Net Increase (Decrease) in Fair Value of Investments	14,724	787						6,273,492			6,289,003
361400 - Gain (Loss) on Sale of Investments								1,893,476			1,893,476
362000 - Rents and Royalties	240,556					51,532					292,088
364000 - Disposition of Fixed Assets	176,829	41,934									218,763
365000 - Sale of Surplus Materials and Scrap						14,616					14,616
366000 - Contributions and Donations from Private Sources	132,224										132,224
368000 - Pension Fund Contributions								5,835,988			5,835,988
369300 - Settlements	85,171										85,171
369900 - Other Miscellaneous Revenues	253,814					726,926		60,418			1,041,158
381000 - Inter-Fund Group Transfers In	4,243,629	619,383				448,800					5,311,812
384000 - Debt Proceeds	4,147,929										4,147,929
389300 - Proprietary - State Grants and Donations						105,512					105,512
389400 - Proprietary - Other Grants and Donations						1,256,835					1,256,835
389800 - Proprietary - Capital Contributions from Private Source						67,667					67,667
	Grand Total	40,824,705	5,617,025			23,676,590		15,939,207			86,057,527

## Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	1,645,490										1,645,490
512.30 - Executive - Operating Expenses	557,727										557,727
512.60 - Executive - Capital Outlay	4,618										4,618
513.10 - Financial and Administrative - Personnel Services	714,884										714,884
513.30 - Financial and Administrative - Operating Expenses	135,405							31,939			167,344
513.60 - Financial and Administrative - Capital Outlay	3,349										3,349
513.90 - Financial and Administrative - Other Uses								73,370			73,370
515.10 - Comprehensive Planning - Personnel Services	716,940										716,940
515.30 - Comprehensive Planning - Operating Expenses	498,894	221,389									720,283
517.70 - Debt Service Payments - Debt Service						890,007					890,007
518.30 - Pension Benefits - Operating Expenses								4,227,467			4,227,467
519.10 - Other General Government - Personnel Services	3,441,030										3,441,030
519.30 - Other General Government - Operating Expenses	2,383,925										2,383,925
519.60 - Other General Government - Capital Outlay	1,271,176										1,271,176
521.10 - Law Enforcement - Personnel Services	9,669,360							32,726			9,702,086
521.30 - Law Enforcement - Operating Expenses	2,278,529	10,000						31,542			2,320,071
521.60 - Law Enforcement - Capital Outlay	406,917	119,263									526,180
522.10 - Fire Control - Personnel Services	3,519,178							27,946			3,547,124
522.30 - Fire Control - Operating Expenses	431,391							28,402			459,793
522.60 - Fire Control - Capital Outlay	71,401										71,401
524.10 - Protective Inspections - Personnel Services	485,399										485,399
524.30 - Protective Inspections - Operating Expenses	29,118										29,118
526.10 - Ambulance and Rescue Services - Personnel Services	4,491,893										4,491,893
526.30 - Ambulance and Rescue Services - Operating Expenses	319,358										319,358
526.60 - Ambulance and Rescue Services - Capital Outlay	142,550										142,550
533.10 - Water Utility Services - Personnel Services						1,778,605					1,778,605
533.30 - Water Utility Services - Operating Expenses						4,003,627					4,003,627
534.10 - Garbage/Solid Waste - Personnel Services						1,161,395					1,161,395
534.30 - Garbage/Solid Waste - Operating Expenses						2,291,862					2,291,862
535.10 - Sewer/Wastewater Services - Personnel Services						1,459,018					1,459,018
535.30 - Sewer/Wastewater Services - Operating Expenses						4,310,963					4,310,963
536.10 - Water/Sewer Services - Personnel Services						635,483					635,483
536.30 - Water/Sewer Services - Operating Expenses						92,740					92,740
538.30 - Flood Control/Stormwater Control - Operating Expenses		100,743									100,743
538.60 - Flood Control/Stormwater Control - Capital Outlay		1,001,936									1,001,936
539.10 - Other Physical Environment - Personnel Services	90,977					1,389,124					1,480,101
539.30 - Other Physical Environment - Operating Expenses	16,719					459,527					476,246
541.10 - Road/Street Facilities - Personnel Services		464,667									464,667
541.30 - Road/Street Facilities - Operating Expenses		1,977,128									1,977,128
541.60 - Road/Street Facilities - Capital Outlay		3,045,181									3,045,181
572.10 - Parks/Recreation - Personnel Services	1,808,036										1,808,036
572.30 - Parks/Recreation - Operating Expenses	1,426,133	1,025									1,427,158
572.60 - Parks/Recreation - Capital Outlay	79,151										79,151
581.90 - Interfund Transfers Out - Other Uses	604,233	359,649				4,347,930					5,311,812
590.70 - Other Non-Operating Disbursements - Debt Service	4,862,787										4,862,787
Grand Total	42,106,568	7,300,981				22,820,281		4,453,392			76,681,222



Data Element Worksheet Report for FYE: 2014, Apopka

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Apopka Community Redevelopment Agency	Blended in Primary Report	\$203,796	\$221,389	