

### Unit Information

Unit Type: City

Year: 2012

Unit Name: Apopka

Unit Dependency:

Unit Status: Active

### Location Information

Name: Mr. Edward D. Bass, II

Title: Finance Director

Phone: (407) 703-1725

Address:

120 East Main Street  
Apopka, FL 32703

### Contact Information

Name: Mr. Edward D. Bass, II

Title: Finance Director

Phone: (407) 703-1725

Email: ebass@apopka.net

Address:

120 East Main Street  
Apopka, FL 32703

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/27/2013

Audit Received Date: 6/22/2013

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$29,343,797

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/20/2013

Auditor Name: Shumacker Johnston & Ross

Address:

911 West North Boulevard  
Leesburg, Florida 34748-5054

### Certification

#### Chief Financial Officer

Name: Edward D. Bass II

Title: Finance Director

#### Chairman/Elected Official

Name: John H. Land

Title: Mayor

Yes No

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 2012

| Account Code   | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 311000 - Ad Valorem Taxes  | 6,708,582 | 250,636         |              |                  |           |            |                  |         |       |                 | 6,959,218 |
| 312100 - Local Option Taxes  |           | 1,308,220       |              |                  |           |            |                  |         |       |                 | 1,308,220 |
| 312510 - Fire Insurance Premium Tax (Firefighters' Pension)            | 265,778   |                 |              |                  |           |            |                  | 265,778 |       |                 | 531,556   |
| 312520 - Casualty Insurance Premium Tax (Police Officers' Retirement ) | 286,828   |                 |              |                  |           |            |                  | 286,828 |       |                 | 573,656   |
| 314100 - Utility Service Tax - Electricity                             | 2,152,353 |                 |              |                  |           |            |                  |         |       |                 | 2,152,353 |
| 314300 - Utility Service Tax - Water                                   | 574,796   |                 |              |                  |           |            |                  |         |       |                 | 574,796   |
| 314400 - Utility Service Tax - Gas                                     | 36,779    |                 |              |                  |           |            |                  |         |       |                 | 36,779    |
| 314800 - Utility Service Tax - Propane                                 | 52,537    |                 |              |                  |           |            |                  |         |       |                 | 52,537    |
| 315000 - Communications Service Tax (Chapter 202)                      | 1,878,636 |                 |              |                  |           |            |                  |         |       |                 | 1,878,636 |
| 316000 - Local Business Tax (Chapter 205)                              | 172,648   |                 |              |                  |           |            |                  |         |       |                 | 172,648   |
| 322000 - Building Permits  | 1,967,176 |                 |              |                  |           |            |                  |         |       |                 | 1,967,176 |
| 323100 - Franchise Fee - Electricity                                   | 2,978,723 |                 |              |                  |           |            |                  |         |       |                 | 2,978,723 |
| 323300 - Franchise Fee - Water   | 354,259   |                 |              |                  |           |            |                  |         |       |                 | 354,259   |
| 323400 - Franchise Fee - Gas   | 79,862    |                 |              |                  |           |            |                  |         |       |                 | 79,862    |
| 323600 - Franchise Fee - Sewer   | 220,668   |                 |              |                  |           |            |                  |         |       |                 | 220,668   |
| 323700 - Franchise Fee - Solid Waste                                   |           |                 |              |                  |           | 34,695     |                  |         |       |                 | 34,695    |
| 324210 - Impact Fees - Residential - Physical Environment              |           |                 |              |                  |           | 1,762,897  |                  |         |       |                 | 1,762,897 |
| 324220 - Impact Fees - Commercial - Physical Environment               |           |                 |              |                  |           | 268,929    |                  |         |       |                 | 268,929   |
| 324310 - Impact Fees - Residential - Transportation                    |           | 833,305         |              |                  |           |            |                  |         |       |                 | 833,305   |
| 324320 - Impact Fees - Commercial - Transportation                     |           | 1,153,981       |              |                  |           |            |                  |         |       |                 | 1,153,981 |
| 324610 - Impact Fees - Residential - Culture/Recreation                |           | 64,119          |              |                  |           |            |                  |         |       |                 | 64,119    |
| 329000 - Other Permits, Fees & Special Assessments                     | 21,794    |                 |              |                  |           |            |                  |         |       |                 | 21,794    |
| 331200 - Federal Grant - Public Safety                                 | 20,747    |                 |              |                  |           |            |                  |         |       |                 | 20,747    |
| 331330 - Federal Grant - Gas Supply System                             | 27,535    |                 |              |                  |           |            |                  |         |       |                 | 27,535    |
| 334200 - State Grant - Public Safety                                   | 16,934    |                 |              |                  |           |            |                  |         |       |                 | 16,934    |
| 335120 - State Revenue Sharing - Proceeds                              | 1,334,357 |                 |              |                  |           |            |                  |         |       |                 | 1,334,357 |
| 335140 - State Revenue Sharing - Mobile Home Licenses                  | 24,255    |                 |              |                  |           |            |                  |         |       |                 | 24,255    |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses           | 15,033    |                 |              |                  |           |            |                  |         |       |                 | 15,033    |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax  | 5,394,886 |                 |              |                  |           |            |                  |         |       |                 | 5,394,886 |
| 335230 - State Revenue Sharing - Emergency Management Assistance       | 16,490    |                 |              |                  |           |            |                  |         |       |                 | 16,490    |
| 335490 - State Revenue Sharing - Other Transportation                  | 35,827    |                 |              |                  |           |            |                  |         |       |                 | 35,827    |
| 337200 - Local Government Unit Grant - Public Safety                   | 51,042    |                 |              |                  |           |            |                  |         |       |                 | 51,042    |
| 338000 - Shared Revenue From Other Local Units                         | 53,085    |                 |              |                  |           |            |                  |         |       |                 | 53,085    |
| 341200 - Internal Service Fund Fees and Charges                        | 45,132    |                 |              |                  |           |            |                  |         |       |                 | 45,132    |
| 341300 - Administrative Service Fees                                   | 119,033   |                 |              |                  |           | 10         |                  |         |       |                 | 119,043   |
| 341800 - County Officer Commission and Fees                            | 53,171    |                 |              |                  |           |            |                  |         |       |                 | 53,171    |
| 341900 - Other General Government Charges and Fees                     | 105,658   |                 |              |                  |           |            |                  |         |       |                 | 105,658   |
| 342100 - Service Charge - Law Enforcement Services                     | 994,107   |                 |              |                  |           |            |                  |         |       |                 | 994,107   |
| 342600 - Service Charge - Ambulance Fees                               | 547,194   |                 |              |                  |           |            |                  |         |       |                 | 547,194   |
| 342900 - Service Charge - Other Public Safety Charges and Fees         | 87,761    |                 |              |                  |           |            |                  |         |       |                 | 87,761    |
| 343300 - Service Charge - Water Utility                                |           |                 |              |                  |           | 8,854,981  |                  |         |       |                 | 8,854,981 |
| 343400 - Service Charge - Garbage/Solid Waste                          |           |                 |              |                  |           | 3,624,242  |                  |         |       |                 | 3,624,242 |
| 343500 - Service Charge - Sewer/Wastewater Utility                     |           |                 |              |                  |           | 5,518,452  |                  |         |       |                 | 5,518,452 |

| 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      |            | 395,346         |              |                  |           |            |                  |            |       |                 | 395,346    |
| 343800 - Service Charge - Cemetery                                  | 8,000      |                 |              |                  |           |            |                  |            |       |                 | 8,000      |
| 343900 - Service Charge - Other Physical Environment Charges        | 13,619     |                 |              |                  |           |            |                  |            |       |                 | 13,619     |
| 344100 - Service Charge - Airports                                  | 51,601     |                 |              |                  |           |            |                  |            |       |                 | 51,601     |
| 344900 - Service Charge - Other Transportation Charges              |            | 243,500         |              |                  |           |            |                  |            |       |                 | 243,500    |
| 347200 - Service Charge - Parks and Recreation                      | 432,360    |                 |              |                  |           |            |                  |            |       |                 | 432,360    |
| 347400 - Service Charge - Special Events                            | 210,846    |                 |              |                  |           |            |                  |            |       |                 | 210,846    |
| 349000 - Other Charges for Services                                 |            | 281,397         |              |                  |           |            |                  |            |       |                 | 281,397    |
| 351100 - Judgments and Fines - As Decided by County Court Criminal  | 474,763    |                 |              |                  |           |            |                  |            |       |                 | 474,763    |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal | 31,407     |                 |              |                  |           |            |                  |            |       |                 | 31,407     |
| 351300 - Judgments and Fines - As Decided by County Court Civil     | 19,490     |                 |              |                  |           |            |                  |            |       |                 | 19,490     |
| 354000 - Fines - Local Ordinance Violation                          | 1,689,305  |                 |              |                  |           |            |                  |            |       |                 | 1,689,305  |
| 359000 - Other Judgments, Fines and Forfeits                        |            | 73,968          |              |                  |           |            |                  |            |       |                 | 73,968     |
| 361100 - Interest   | 41,887     | 39,943          |              |                  |           | 91,694     |                  | 13,001,623 |       |                 | 13,175,147 |
| 361200 - Dividends  | 1,640      |                 |              |                  |           | 1,638      |                  |            |       |                 | 3,278      |
| 361300 - Net Increase (Decrease) in Fair Value of Investments       | 37,399     | 1,698           |              |                  |           |            |                  |            |       |                 | 39,097     |
| 362000 - Rents and Royalties  | 147,445    |                 |              |                  |           | 94,983     |                  |            |       |                 | 242,428    |
| 364000 - Disposition of Fixed Assets                                | 142,679    | 12,115          |              |                  |           | 52,858     |                  |            |       |                 | 207,652    |
| 365000 - Sale of Surplus Materials and Scrap                        |            | 28              |              |                  |           | 17,999     |                  |            |       |                 | 18,027     |
| 366000 - Contributions and Donations from Private Sources           | 80,293     |                 |              |                  |           |            |                  |            |       |                 | 80,293     |
| 368000 - Pension Fund Contributions                                 |            |                 |              |                  |           |            |                  | 4,499,507  |       |                 | 4,499,507  |
| 369300 - Settlements  | 58,970     |                 |              |                  |           | 211        |                  |            |       |                 | 59,181     |
| 369900 - Other Miscellaneous Revenues                               | 428,629    | 3,266           |              |                  |           | 633,138    |                  | 49,291     |       |                 | 1,114,324  |
| 381000 - Inter-Fund Group Transfers In                              | 5,151,045  | 479,686         |              |                  |           | 399,430    |                  |            |       |                 | 6,030,161  |
| 389300 - Proprietary - State Grants and Donations                   |            |                 |              |                  |           | 205,628    |                  |            |       |                 | 205,628    |
| 389400 - Proprietary - Other Grants and Donations                   |            |                 |              |                  |           | 75,805     |                  |            |       |                 | 75,805     |
| Grand Total   | 35,715,044 | 5,141,208       |              |                  |           | 21,637,590 |                  | 18,103,027 |       |                 | 80,596,869 |

## Expenditures Report for FYE 2012

| Account/Object Code  | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total   |
|--|---------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|---------|
| 512.10 - Executive - Personnel Services                    | 952,812 |                 |              |                  |           |            |                  |         |       |                 | 952,812 |
| 512.30 - Executive - Operating Expenses                    | 265,577 |                 |              |                  |           |            |                  |         |       |                 | 265,577 |
| 512.60 - Executive - Capital Outlay                        | 548,014 |                 |              |                  |           |            |                  |         |       |                 | 548,014 |
| 513.10 - Financial and Administrative - Personnel Services | 788,440 |                 |              |                  |           |            |                  |         |       |                 | 788,440 |
| 513.30 - Financial and Administrative - Operating Expenses | 107,456 |                 |              |                  |           |            |                  | 14,619  |       |                 | 122,075 |
| 513.60 - Financial and Administrative - Capital Outlay     | 37,884  |                 |              |                  |           |            |                  |         |       |                 | 37,884  |
| 513.90 - Financial and Administrative - Other Uses         |         |                 |              |                  |           |            |                  | 37,016  |       |                 | 37,016  |
| 515.10 - Comprehensive Planning - Personnel Services       | 657,675 |                 |              |                  |           |            |                  |         |       |                 | 657,675 |
| 515.30 - Comprehensive Planning - Operating Expenses       | 427,927 | 10,314          |              |                  |           |            |                  |         |       |                 | 438,241 |
| 515.60 - Comprehensive Planning - Capital Outlay           |         | 11,066          |              |                  |           |            |                  |         |       |                 | 11,066  |
| 517.70 - Debt Service Payments - Debt Service              |         |                 |              |                  |           | 987,584    |                  |         |       |                 | 987,584 |



| Account/Object Code   | General    | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 518.30 - Pension Benefits - Operating Expenses                        |            |                 |              |                  |           |            |                  | 4,225,218 |       |                 | 4,225,218  |
| 519.10 - Other General Governmental Services - Personnel Services     | 2,973,008  |                 |              |                  |           |            |                  |           |       |                 | 2,973,008  |
| 519.30 - Other General Governmental Services - Operating Expenses     | 1,114,665  |                 |              |                  |           |            |                  |           |       |                 | 1,114,665  |
| 519.60 - Other General Governmental Services - Capital Outlay         | 246,419    |                 |              |                  |           |            |                  |           |       |                 | 246,419    |
| 521.10 - Law Enforcement - Personnel Services                         | 8,443,037  |                 |              |                  |           |            |                  | 10,813    |       |                 | 8,453,850  |
| 521.30 - Law Enforcement - Operating Expenses                         | 1,927,699  |                 |              |                  |           |            |                  | 15,446    |       |                 | 1,943,145  |
| 521.60 - Law Enforcement - Capital Outlay                             | 343,158    |                 |              |                  |           |            |                  |           |       |                 | 343,158    |
| 522.10 - Fire Control - Personnel Services                            | 3,621,384  |                 |              |                  |           |            |                  | 8,454     |       |                 | 3,629,838  |
| 522.30 - Fire Control - Operating Expenses                            | 480,023    |                 |              |                  |           |            |                  | 18,366    |       |                 | 498,389    |
| 522.60 - Fire Control - Capital Outlay                                | 85,522     |                 |              |                  |           |            |                  |           |       |                 | 85,522     |
| 522.70 - Fire Control - Debt Service                                  | 117,863    |                 |              |                  |           |            |                  |           |       |                 | 117,863    |
| 524.10 - Protective Inspections - Personnel Services                  | 482,103    |                 |              |                  |           |            |                  |           |       |                 | 482,103    |
| 524.30 - Protective Inspections - Operating Expenses                  | 25,948     |                 |              |                  |           |            |                  |           |       |                 | 25,948     |
| 526.10 - Ambulance and Rescue Services - Personnel Services           | 3,808,642  |                 |              |                  |           |            |                  |           |       |                 | 3,808,642  |
| 526.30 - Ambulance and Rescue Services - Operating Expenses           | 289,209    |                 |              |                  |           |            |                  |           |       |                 | 289,209    |
| 526.60 - Ambulance and Rescue Services - Capital Outlay               | 302,094    |                 |              |                  |           |            |                  |           |       |                 | 302,094    |
| 533.10 - Water Utility Services - Personnel Services                  |            |                 |              |                  |           | 1,567,270  |                  |           |       |                 | 1,567,270  |
| 533.30 - Water Utility Services - Operating Expenses                  |            |                 |              |                  |           | 3,751,072  |                  |           |       |                 | 3,751,072  |
| 534.10 - Garbage/Solid Waste Control Services - Personnel Services    |            |                 |              |                  |           | 1,224,593  |                  |           |       |                 | 1,224,593  |
| 534.30 - Garbage/Solid Waste Control Services - Operating Expenses    |            |                 |              |                  |           | 2,174,664  |                  |           |       |                 | 2,174,664  |
| 534.70 - Garbage/Solid Waste Control Services - Debt Service          |            |                 |              |                  |           | 653        |                  |           |       |                 | 653        |
| 535.10 - Sewer/Wastewater Services - Personnel Services               |            |                 |              |                  |           | 1,485,182  |                  |           |       |                 | 1,485,182  |
| 535.30 - Sewer/Wastewater Services - Operating Expenses               |            |                 |              |                  |           | 4,022,879  |                  |           |       |                 | 4,022,879  |
| 536.10 - Water-Sewer Combination Services - Personnel Services        |            |                 |              |                  |           | 605,465    |                  |           |       |                 | 605,465    |
| 536.30 - Water-Sewer Combination Services - Operating Expenses        |            |                 |              |                  |           | 123,238    |                  |           |       |                 | 123,238    |
| 538.30 - Flood Control/Stormwater Management - Operating Expenses     |            | 45,554          |              |                  |           |            |                  |           |       |                 | 45,554     |
| 538.60 - Flood Control/Stormwater Management - Capital Outlay         |            | 13,976          |              |                  |           |            |                  |           |       |                 | 13,976     |
| 539.10 - Other Physical Environment - Personnel Services              | 109,064    |                 |              |                  |           | 984,366    |                  |           |       |                 | 1,093,430  |
| 539.30 - Other Physical Environment - Operating Expenses              | 15,735     |                 |              |                  |           | 266,715    |                  |           |       |                 | 282,450    |
| 541.10 - Road and Street Facilities - Personnel Services              |            | 476,571         |              |                  |           |            |                  |           |       |                 | 476,571    |
| 541.30 - Road and Street Facilities - Operating Expenses              |            | 1,977,092       |              |                  |           |            |                  |           |       |                 | 1,977,092  |
| 541.60 - Road and Street Facilities - Capital Outlay                  |            | 154,208         |              |                  |           |            |                  |           |       |                 | 154,208    |
| 572.10 - Parks and Recreation - Personnel Services                    | 1,715,629  |                 |              |                  |           |            |                  |           |       |                 | 1,715,629  |
| 572.30 - Parks and Recreation - Operating Expenses                    | 1,084,516  | 930             |              |                  |           |            |                  |           |       |                 | 1,085,446  |
| 572.60 - Parks and Recreation - Capital Outlay                        | 91,157     | 16,906          |              |                  |           |            |                  |           |       |                 | 108,063    |
| 581.90 - Inter-Fund Group Transfers Out - Other Uses                  | 466,205    | 1,694,335       |              |                  |           | 3,869,620  |                  |           |       |                 | 6,030,160  |
| 590.70 - Proprietary Other Non-Operating Disbursements - Debt Service | 1,830,092  |                 |              |                  |           |            |                  |           |       |                 | 1,830,092  |
| Grand Total   | 33,358,957 | 4,400,952       |              |                  |           | 21,063,301 |                  | 4,329,932 |       |                 | 63,153,142 |

**Data Element Worksheet Report for FYE: 2012, Apopka**



Affiliates Report for FYE 2012

| Affiliated Entity  | Type                      | Total Revenues | Total Expenditures | Total Debt |
|--|---------------------------|----------------|--------------------|------------|
| Special District - Apopka Community Redevelopment Agency | Blended in Primary Report | \$256,012      | \$1,334,736        | \$0        |