

Unit Information

Unit Type: City

Year: 2012

Unit Name: Atlantic Beach

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Fredrik N. Van Liere

Title: Finance Director

Phone: (904) 247-5807

Address:

800 Seminole Road
Atlantic Beach, FL 32233-5445

Contact Information

Name: Mrs. Jeri M. Benjamin

Title: Deputy Finance Director

Phone: (904) 247-5822

Email: jbenjamin@coab.us

Address:

800 Seminole Road
Atlantic Beach, FL 32233-5445

AFR Details

Amended AFR

AFR Status: Certified

AFR Received Date: 6/20/2013

Audit Received Date: 4/26/2013

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$22,525,649

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/10/2013

Auditor Name: Purvis Gray & Company CPAs

Address:

222 N.E 1st Street
Gainesville, FL 32602

Certification

Chief Financial Officer

Name: Nelson Van Liere

Title: Finance Director

Chairman/Elected Official

Name: Louis M. Borno, Jr.

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?

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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 | 3,961,396 | | | | | | | | | | 3,961,396 |
| 312100 - Local Option Taxes | | 90,589 | | | | | | | | | 90,589 |
| 312410 - First Local Option Fuel Tax | | 414,226 | | | | | | | | | 414,226 |
| 312520 - Casualty Insurance Premium Tax (Police Officers' Retirement) | | | | | | | | 88,795 | | | 88,795 |
| 312600 - Discretionary Sales Surtaxes | | 648,259 | | | | | | | | | 648,259 |
| 314100 - Utility Service Tax - Electricity | 452,184 | | | | | | | | | | 452,184 |
| 314400 - Utility Service Tax - Gas | 1,365 | | | | | | | | | | 1,365 |
| 314700 - Utility Service Tax - Fuel Oil | 15 | | | | | | | | | | 15 |
| 314800 - Utility Service Tax - Propane | 21,823 | | | | | | | | | | 21,823 |
| 315000 - Communications Service Tax (Chapter 202) | 567,910 | | | | | | | | | | 567,910 |
| 316000 - Local Business Tax (Chapter 205) | 80,856 | | | | | | | | | | 80,856 |
| 322000 - Building Permits | | | | | | 283,172 | | | | | 283,172 |
| 323100 - Franchise Fee - Electricity | 832,138 | | | | | | | | | | 832,138 |
| 323400 - Franchise Fee - Gas | 7,597 | | | | | | | | | | 7,597 |
| 323700 - Franchise Fee - Solid Waste | | | | | | 25,680 | | | | | 25,680 |
| 324210 - Impact Fees - Residential - Physical Environment | 760 | | | | | 126,330 | | | | | 127,090 |
| 324220 - Impact Fees - Commercial - Physical Environment | | | | | | -1,904 | | | | | -1,904 |
| 329000 - Other Permits, Fees & Special Assessments | 18,900 | | | | | 7,500 | | | | | 26,400 |
| 331100 - Federal Grant - General Government | | 157,724 | | | | | | | | | 157,724 |
| 331200 - Federal Grant - Public Safety | 2,038 | 109,397 | | | | | | | | | 111,435 |
| 331500 - Federal Grant - Economic Environment | | 320,814 | | | | | | | | | 320,814 |
| 335120 - State Revenue Sharing - Proceeds | 382,145 | | | | | | | | | | 382,145 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | 11,149 | | | | | | | | | | 11,149 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 14,605 | | | | | | | | | | 14,605 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 1,080,006 | | | | | | | | | | 1,080,006 |
| 335490 - State Revenue Sharing - Other Transportation | 2,905 | | | | | | | | | | 2,905 |
| 341200 - Internal Service Fund Fees and Charges | 1,556,766 | | | | | | | | | | 1,556,766 |
| 341900 - Other General Government Charges and Fees | 4,402 | | | | | 140 | | | | | 4,542 |
| 342400 - Service Charge - Emergency Management Service Fees/Charges | 79,855 | | | | | | | | | | 79,855 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | 259,933 | | | | | | | | | | 259,933 |
| 343300 - Service Charge - Water Utility | | | | | | 3,071,049 | | | | | 3,071,049 |
| 343400 - Service Charge - Garbage/Solid Waste | | | | | | 1,732,590 | | | | | 1,732,590 |
| 343500 - Service Charge - Sewer/Wastewater Utility | | | | | | 5,047,049 | | | | | 5,047,049 |
| 343700 - Service Charge - Conservation and Resource Management | | | | | | 683,430 | | | | | 683,430 |
| 344500 - Service Charge - Parking Facilities | 6,325 | | | | | | | | | | 6,325 |
| 344900 - Service Charge - Other Transportation Charges | 100,419 | | | | | | | | | | 100,419 |
| 345900 - Service Charge - Other Economic Environment Charges | | | | | | 1,182 | | | | | 1,182 |
| 346400 - Service Charge - Animal Control and Shelter Fees | 8,213 | | | | | | | | | | 8,213 |
| 347200 - Service Charge - Parks and Recreation | 201,002 | | | | | | | | | | 201,002 |
| 347400 - Service Charge - Special Events | 11,670 | | | | | | | | | | 11,670 |
| 347500 - Service Charge - Special Recreation Facilities | 36,014 | | | | | | | | | | 36,014 |
| 351300 - Judgments and Fines - As Decided by County Court Civil | | 5,682 | | | | | | | | | 5,682 |
| 351500 - Judgments and Fines - As Decided by Traffic Court | 55,876 | | | | | | | | | | 55,876 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 351700 - Intergovernmental Radio Communication Program | | 18,087 | | | | | | | | | 18,087 |
| 354000 - Fines - Local Ordinance Violation | 22,967 | 2,106 | | | | | | | | | 25,073 |
| 356000 - State Fines and Forfeits | | 5,888 | | | | | | | | | 5,888 |
| 358200 - Sale of Contraband Property Seized by Law Enforcement | | 7,346 | | | | | | | | | 7,346 |
| 359000 - Other Judgments, Fines and Forfeits | 227 | | | | | | | | | | 227 |
| 361100 - Interest | 230,979 | 15,789 | 2,549 | 95,688 | | 248,056 | | 173,695 | | | 766,756 |
| 361200 - Dividends | | | | | | | | 270,225 | | | 270,225 |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | | | | | | | | 2,182,133 | | | 2,182,133 |
| 361400 - Gain (Loss) on Sale of Investments | | | | | | | | 36,567 | | | 36,567 |
| 362000 - Rents and Royalties | | | | | | 46,085 | | | | | 46,085 |
| 364000 - Disposition of Fixed Assets | 23,439 | | | | | | | | | | 23,439 |
| 365000 - Sale of Surplus Materials and Scrap | 2,209 | | | | | 2,076 | | | | | 4,285 |
| 366000 - Contributions and Donations from Private Sources | 19,284 | 878 | | 6,970 | | | | | | | 27,132 |
| 368000 - Pension Fund Contributions | | | | | | | | 1,800,611 | | | 1,800,611 |
| 369300 - Settlements | 14,347 | | | | | 997 | | | | | 15,344 |
| 369900 - Other Miscellaneous Revenues | 1,528 | | | | | 1,733 | | | | | 3,261 |
| 381000 - Inter-Fund Group Transfers In | 72,000 | 9,934 | 71,000 | 500,000 | | 564,695 | | | | | 1,217,629 |
| 382000 - Contributions from Enterprise Operations | 752,048 | | | | | | | | | | 752,048 |
| Grand Total | 10,897,295 | 1,806,719 | 73,549 | 602,658 | | 11,839,860 | | 4,552,026 | | | 29,772,107 |

Expenditures Report for FYE 2012

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|-----------|
| 511.10 - Legislative - Personnel Services | 34,792 | | | | | | | | | | 34,792 |
| 511.30 - Legislative - Operating Expenses | 6,487 | | | | | | | | | | 6,487 |
| 512.10 - Executive - Personnel Services | 520,239 | | | | | | | | | | 520,239 |
| 512.30 - Executive - Operating Expenses | 28,265 | | | | | | | | | | 28,265 |
| 513.10 - Financial and Administrative - Personnel Services | 1,103,559 | | | | | | | | | | 1,103,559 |
| 513.30 - Financial and Administrative - Operating Expenses | 199,247 | | | | | | | 160,748 | | | 359,995 |
| 513.60 - Financial and Administrative - Capital Outlay | 3,791 | | | | | | | | | | 3,791 |
| 514.10 - Legal Counsel - Personnel Services | 16,779 | | | | | | | | | | 16,779 |
| 514.30 - Legal Counsel - Operating Expenses | 103,845 | | | | | | | | | | 103,845 |
| 515.10 - Comprehensive Planning - Personnel Services | 129,898 | | | | | | | | | | 129,898 |
| 515.30 - Comprehensive Planning - Operating Expenses | 23,613 | | | | | | | | | | 23,613 |
| 516.10 - Non-Court Information Systems - Personnel Services | 265,493 | | | | | | | | | | 265,493 |
| 516.30 - Non-Court Information Systems - Operating Expenses | 133,718 | | | | | | | | | | 133,718 |
| 516.60 - Non-Court Information Systems - Capital Outlay | 53,123 | | | | | | | | | | 53,123 |
| 517.70 - Debt Service Payments - Debt Service | | | 70,784 | | | | | | | | 70,784 |
| 518.30 - Pension Benefits - Operating Expenses | | | | | | | | 1,267,633 | | | 1,267,633 |
| 519.10 - Other General Governmental Services - Personnel Services | 173,221 | | | | | | | | | | 173,221 |
| 519.30 - Other General Governmental Services - Operating Expenses | 244,005 | 8,978 | | | | | | | | | 252,983 |
| 519.60 - Other General Governmental Services - Capital Outlay | 210 | 100,540 | | | | | | | | | 100,750 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 521.10 - Law Enforcement - Personnel Services | 3,077,057 | 105,573 | | | | | | | | | 3,182,630 |
| 521.30 - Law Enforcement - Operating Expenses | 282,453 | 42,099 | | 14,542 | | | | | | | 339,094 |
| 521.60 - Law Enforcement - Capital Outlay | 85,575 | 65,246 | | | | | | | | | 150,821 |
| 522.10 - Fire Control - Personnel Services | 172,352 | | | | | | | | | | 172,352 |
| 522.30 - Fire Control - Operating Expenses | 1,011,929 | | | | | | | | | | 1,011,929 |
| 522.60 - Fire Control - Capital Outlay | 19,483 | | | | | | | | | | 19,483 |
| 524.10 - Protective Inspections - Personnel Services | 65,450 | | | | | 218,152 | | | | | 283,602 |
| 524.30 - Protective Inspections - Operating Expenses | 4,071 | | | | | 51,881 | | | | | 55,952 |
| 524.60 - Protective Inspections - Capital Outlay | 17,081 | | | | | | | | | | 17,081 |
| 533.10 - Water Utility Services - Personnel Services | | | | | | 608,566 | | | | | 608,566 |
| 533.30 - Water Utility Services - Operating Expenses | | | | | | 1,911,414 | | | | | 1,911,414 |
| 533.60 - Water Utility Services - Capital Outlay | | 5,857 | | | | | | | | | 5,857 |
| 534.10 - Garbage/Solid Waste Control Services - Personnel Services | | | | | | 19,763 | | | | | 19,763 |
| 534.30 - Garbage/Solid Waste Control Services - Operating Expenses | | | | | | 1,531,266 | | | | | 1,531,266 |
| 535.10 - Sewer/Wastewater Services - Personnel Services | | | | | | 1,199,628 | | | | | 1,199,628 |
| 535.30 - Sewer/Wastewater Services - Operating Expenses | | | | | | 3,159,303 | | | | | 3,159,303 |
| 535.60 - Sewer/Wastewater Services - Capital Outlay | | 178,624 | | | | | | | | | 178,624 |
| 535.70 - Sewer/Wastewater Services - Debt Service | | 43,631 | | | | | | | | | 43,631 |
| 537.30 - Conservation and Resource Management - Operating Expenses | | | | | | | | | | | 0 |
| 538.10 - Flood Control/Stormwater Management - Personnel Services | | | | | | 219,980 | | | | | 219,980 |
| 538.30 - Flood Control/Stormwater Management - Operating Expenses | | | | | | 840,625 | | | | | 840,625 |
| 538.70 - Flood Control/Stormwater Management - Debt Service | | | | | | | | | | | 0 |
| 541.10 - Road and Street Facilities - Personnel Services | 803,368 | | | | | | | | | | 803,368 |
| 541.30 - Road and Street Facilities - Operating Expenses | 379,225 | 330,766 | | | | | | | | | 709,991 |
| 541.60 - Road and Street Facilities - Capital Outlay | 28,836 | 16,759 | | | | | | | | | 45,595 |
| 549.30 - Other Transportation Systems/Services - Operating Expenses | 270,579 | | | | | | | | | | 270,579 |
| 562.10 - Health Services - Personnel Services | 65,789 | | | | | | | | | | 65,789 |
| 562.30 - Health Services - Operating Expenses | 15,897 | | | | | | | | | | 15,897 |
| 572.10 - Parks and Recreation - Personnel Services | 615,944 | | | | | | | | | | 615,944 |
| 572.30 - Parks and Recreation - Operating Expenses | 413,247 | | | 10,577 | | | | | | | 423,824 |
| 572.60 - Parks and Recreation - Capital Outlay | 12,256 | 242,629 | | | | | | | | | 254,885 |
| 572.80 - Parks and Recreation - Grants and Aids | 39,820 | | | | | | | | | | 39,820 |
| 581.90 - Inter-Fund Group Transfers Out - Other Uses | 9,934 | 906,000 | | | | 879,821 | | | | | 1,795,755 |
| 588.90 - Non-Cash Transfer Out From GFAAG - Other Uses | | 173,922 | | | | | | | | | 173,922 |
| 590.70 - Proprietary Other Non-Operating Disbursements - Debt Service | | | | | | 14,654 | | | | | 14,654 |
| 591.70 - Proprietary Non-Operating Interest Expense - Debt Service | | | | | | 881,738 | | | | | 881,738 |
| Grand Total | 10,430,631 | 2,220,624 | 70,784 | 25,119 | | 11,536,791 | | 1,428,381 | | | 25,712,330 |

