

**Unit Information**

Unit Type: City Year: 2021  
Unit Name: Aventura Unit Dependency:  
Unit Status: Active

**Location Information**

Name: Ms. Melissa Cruz  
Title: Finance Director  
Phone: (305) 466-8922  
  
Address:  
19200 W. Country Club Dr.,  
Aventura, FL 33180

**Contact Information**

Name: Ms. Melissa Cruz  
Title: Finance Director  
Phone: (305) 466-8922  
Email: cruzm@cityofaventura.com  
  
Address:  
19200 W. Country Club Dr.,  
Aventura, FL 33180

**AFR Details**

**Revision #2 AFR**

AFR Status: Verified By DFS  
AFR Received Date: 4/13/2022  
Audit Received Date: 4/13/2022  
Submission Type: Electronic

**Long-Term Debt Information**

Long-Term Debt: \$16,880,000

**Audit Information**

Was an audit performed? Yes  
Audit Performed Date: 3/24/2021  
Auditor Name: Keefe McCullough & Co CPAs

Address:  
6550 N. Federal Highway  
Fort Lauderdale, FL 33308

**Certification**

**Chief Financial Officer**

Name: Melissa Cruz  
Title: Finance Director

**Chairman/Elected Official**

Name: Enid Weisman  
Title: Mayor

Yes No

Have You Experienced a Financial Emergency in this year?

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

Revenues Report for FYE 2021

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
311000 - Ad Valorem Taxes	17,346,855	12,633,674	0	0	0	0	0	0	0	0	0	29,980,529
312410 - First Local Option Fuel Tax	0	129,589	0	0	0	0	0	0	0	0	0	129,589
312430 - Second Local Option Fuel Tax	0	342,584	0	0	0	0	0	0	0	0	0	342,584
312520 - Casualty Insurance Premium Tax (Police Officers' Retirement )	382,744	0	0	0	0	0	0	382,744	0	0	0	765,488
314100 - Utility Service Tax - Electricity	5,187,183	0	0	0	0	0	0	0	0	0	0	5,187,183
314300 - Utility Service Tax - Water	1,621,659	0	0	0	0	0	0	0	0	0	0	1,621,659
314400 - Utility Service Tax - Gas	31,734	0	0	0	0	0	0	0	0	0	0	31,734
315100 - State Communications Services Taxes	1,640,219	0	0	0	0	0	0	0	0	0	0	1,640,219
316000 - Local Business Tax (Chapter 205)	832,532	0	0	0	0	0	0	0	0	0	0	832,532
322000 - Building Permits	2,860,106	0	0	0	0	0	0	0	0	0	0	2,860,106
323100 - Franchise Fee - Electricity	3,613,512	0	0	0	0	0	0	0	0	0	0	3,613,512
323400 - Franchise Fee - Gas	114,040	0	0	0	0	0	0	0	0	0	0	114,040
323700 - Franchise Fee - Solid Waste	603,777	0	0	0	0	0	0	0	0	0	0	603,777
323900 - Franchise Fee - Other	50,000	0	0	0	0	0	0	0	0	0	0	50,000
329500 - Other Fees & Special Assessments	12,840	0	0	0	0	0	0	0	0	0	0	12,840
331100 - Federal Grant - General Government	379,014	0	0	0	0	0	0	0	0	0	0	379,014
331200 - Federal Grant - Public Safety	71,538	0	0	0	0	0	0	0	0	0	0	71,538
334490 - State Grant - Other Transportation	12,676	0	0	0	0	0	0	0	0	0	0	12,676
335125 - Municipal Revenue Sharing Program - Proceeds	916,880	264,619	0	0	0	0	0	0	0	0	0	1,181,499
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	28,833	0	0	0	0	0	0	0	0	0	0	28,833
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	3,115,378	0	0	0	0	0	0	0	0	0	0	3,115,378
335220 - State Revenue Sharing - Enhanced 911 Fee	0	101,482	0	0	0	0	0	0	0	0	0	101,482
335450 - State Revenue Sharing - Fuel Tax Refunds and Credits	10,315	0	0	0	0	0	0	0	0	0	0	10,315
335900 - State Revenue Sharing - Other	0	176,090	0	0	0	0	0	0	0	0	0	176,090
337400 - Local Government Unit Grant - Transportation	5,000	0	0	0	0	0	0	0	0	0	0	5,000
338000 - Shared Revenue From Other Local Units	51,674	1,556,613	0	0	0	0	0	0	0	0	0	1,608,287
341100 - Service Charge - Recording Fees	156,151	0	0	0	0	0	0	0	0	0	0	156,151
342100 - Service Charge - Law Enforcement Services	1,885,425	0	0	0	0	0	0	0	0	0	0	1,885,425
342500 - Service Charge - Protective Inspection Fees	207,693	0	0	0	0	0	0	0	0	0	0	207,693
343700 - Service Charge - Conservation and Resource Management	0	0	0	0	0	1,376,473	0	0	0	0	0	1,376,473
347200 - Service Charge - Parks and Recreation	979,825	50,451	0	0	0	0	0	0	0	0	0	1,030,276
347900 - Service Charge - Other Culture/Recreation Charges	0	267,991	0	0	0	0	0	0	0	0	0	267,991
351500 - Judgments and Fines - As Decided by Traffic Court	108,993	2,475	0	0	0	0	0	0	0	0	0	111,468
354000 - Fines - Local Ordinance Violation	1,920,190	0	0	0	0	0	0	0	0	0	0	1,920,190
355000 - Federal Fines and Forfeits	0	103,694	0	0	0	0	0	0	0	0	0	103,694
359000 - Other Judgments, Fines and Forfeits	9,851	0	0	0	0	0	0	0	0	0	0	9,851
361100 - Interest	48,635	16,915	227	9,973	0	709	0	1,131,024	0	0	0	1,207,483

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
361300 - Net Increase (Decrease) in Fair Value of Investments	0	0	0	0	0	0	0	10,670,125	0	0	0	10,670,125
366000 - Contributions and Donations from Private Sources	0	182,967	0	750,000	0	0	0	0	0	0	0	932,967
368000 - Pension Fund Contributions	0	0	0	0	0	0	0	2,817,288	0	0	0	2,817,288
369900 - Other Miscellaneous Revenues	13,791	33,214	0	0	0	0	0	856	0	0	0	47,861
381000 - Inter-Fund Group Transfers In	0	250,000	2,494,214	0	0	0	0	0	0	0	0	2,744,214
388100 - Sale of General Capital Asset	9,811	0	0	0	0	-83,813	0	0	0	0	0	-74,002
Grand Total	44,228,874	16,112,358	2,494,441	759,973	0	1,293,369	0	15,002,037	0	0	0	79,891,052

**Expenditures Report for FYE 2021**

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
511.10 - Legislative - Personnel Services	60,476	0	0	0	0	0	0	0	0	0	0	60,476
511.30 - Legislative - Operating Expenses	89,089	0	0	0	0	0	0	0	0	0	0	89,089
512.10 - Executive - Personnel Services	453,313	0	0	0	0	0	0	0	0	0	0	453,313
512.30 - Executive - Operating Expenses	84,053	0	0	0	0	0	0	0	0	0	0	84,053
513.10 - Financial and Administrative - Personnel Services	1,875,731	0	0	0	0	0	0	0	0	0	0	1,875,731
513.30 - Financial and Administrative - Operating Expenses	395,667	0	0	0	0	0	0	507,847	0	0	0	903,514
513.60 - Financial and Administrative - Capital Outlay	152,810	0	0	0	0	0	0	0	0	0	0	152,810
514.30 - Legal Counsel - Operating Expenses	501,961	0	0	0	0	0	0	0	0	0	0	501,961
517.70 - Debt Service Payments - Debt Service	0	0	2,455,434	0	0	0	0	0	0	0	0	2,455,434
518.30 - Pension Benefits - Operating Expenses	0	0	0	0	0	0	0	1,121,573	0	0	0	1,121,573
519.10 - Other General Government - Personnel Services	296,991	0	1	0	0	0	0	0	0	0	0	296,992
519.30 - Other General Government - Operating Expenses	77,881	0	0	0	0	0	0	0	0	0	0	77,881
521.10 - Law Enforcement - Personnel Services	19,453,762	0	0	0	0	0	0	0	0	0	0	19,453,762
521.30 - Law Enforcement - Operating Expenses	2,196,026	101,426	0	0	0	0	0	0	0	0	0	2,297,452
521.60 - Law Enforcement - Capital Outlay	482,456	109,617	0	0	0	0	0	0	0	0	0	592,073
524.10 - Protective Inspections - Personnel Services	784,614	0	0	0	0	0	0	0	0	0	0	784,614
524.30 - Protective Inspections - Operating Expenses	2,293,297	0	0	0	0	0	0	0	0	0	0	2,293,297
524.60 - Protective Inspections - Capital Outlay	1,527	0	0	0	0	0	0	0	0	0	0	1,527
538.30 - Flood Control/Stormwater Control - Operating Expenses	0	0	0	0	0	1,071,324	0	0	0	0	0	1,071,324
541.10 - Road/Street Facilities - Personnel Services	1,070,498	0	0	0	0	0	0	0	0	0	0	1,070,498
541.30 - Road/Street Facilities - Operating Expenses	2,318,497	1,841,749	0	0	0	0	0	0	0	0	0	4,160,246
541.60 - Road/Street Facilities - Capital Outlay	103,926	547,315	0	0	0	0	0	0	0	0	0	651,241
572.10 - Parks/Recreation - Personnel Services	978,460	0	0	0	0	0	0	0	0	0	0	978,460
572.30 - Parks/Recreation - Operating Expenses	1,731,453	0	0	0	0	0	0	0	0	0	0	1,731,453
572.60 - Parks/Recreation - Capital Outlay	141,272	0	0	79,300	0	0	0	0	0	0	0	220,572
575.30 - Special Facilities - Operating Expenses	651,044	0	0	0	0	0	0	0	0	0	0	651,044
575.60 - Special Facilities - Capital Outlay	80,022	0	0	0	0	0	0	0	0	0	0	80,022
578.10 - Charter Schools - Personnel Services	0	11,726,653	0	0	0	0	0	0	0	0	0	11,726,653
578.30 - Charter Schools - Operating Expenses	0	2,781,970	0	0	0	0	0	0	0	0	0	2,781,970
578.60 - Charter Schools - Capital Outlay	0	412,190	0	260,130	0	0	0	0	0	0	0	672,320
581.90 - Interfund Transfers Out - Other Uses	2,300,214	444,000	0	0	0	0	0	0	0	0	0	2,744,214
590.30 - Other Non-Operating Disbursements - Operating Expenses	1,823,315	0	0	0	0	0	0	0	0	0	0	1,823,315
590.60 - Other Non-Operating Disbursements - Capital Outlay	-2,382	0	0	0	0	0	0	0	0	0	0	-2,382
Grand Total	40,395,973	17,964,920	2,455,435	339,430	0	1,071,324	0	1,629,420	0	0	0	63,856,502

Data Element Worksheet Report for FYE: 2021, Aventura



**Affiliates Report for FYE 2021**

<b>Affiliated Entity</b>	<b>Type</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Total Debt</b>
Other Entity - Don Soffer Aventura High School Foundation, Inc.	Blended in Primary Report	\$19,562	\$5,788	\$0

**Supplemental Information Report for FYE 2021**

Compensation

<b>Affiliated Entity</b>	<b>Type</b>	<b>Total Employees</b>	<b>Total Employee Compensation Earned or Awarded</b>	<b>Total Contractors</b>	<b>Total Contractor Compensation Earned or Awarded</b>
Don Soffer Aventura High School Foundation, Inc.	Blended in Primary Report	0	0	0	0

Construction Projects