

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 Statutes?

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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

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|---|---------------------------|----------------|--------------------|------------|
| 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

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

Construction Projects