

Unit Information

Unit Type: City

Year: 2013

Unit Name: Aventura

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Brian K. Raducci

Title: Finance Director

Phone: (305) 466-8920

Address:

19200 W. Country Club Dr.
Aventura, FL 33180

Contact Information

Name: Mr. Brian K. Raducci

Title: Finance Director

Phone: (305) 466-8920

Email: braducci@cityofaventura.com

Address:

19200 W. Country Club Dr.
Aventura, FL 33180

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 3/17/2014

Audit Received Date: 3/17/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$25,540,000

Audit Information

Was an audit performed? Yes

Audit Performed Date: 2/12/2014

Auditor Name: Keefe McCullough & Co CPAs

Address:

6550 N. Federal Highway, Suite 410
Ft. Lauderdale, FL 33308

Certification

Chief Financial Officer

Name: Brian K. Raducci

Title: Finance Director

Chairman/Elected Official

Name: Susan Gottlieb

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 2013

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes | 12,080,224 | | | | | | | | | | 12,080,224 |
| 312410 - First Local Option Fuel Tax | | 137,693 | | | | | | | | | 137,693 |
| 312420 - Second Local Option Fuel Tax | | 356,337 | | | | | | | | | 356,337 |
| 312520 - Casualty Insurance Premium Tax (Police Officers' Retirement) | 287,726 | | | | | | | 287,726 | | | 575,452 |
| 314100 - Utility Service Tax - Electricity | 4,259,017 | | | | | | | | | | 4,259,017 |
| 314300 - Utility Service Tax - Water | 844,187 | | | | | | | | | | 844,187 |
| 314400 - Utility Service Tax - Gas | 21,282 | | | | | | | | | | 21,282 |
| 315000 - Communications Service Tax (Chapter 202) | 2,732,283 | | | | | | | | | | 2,732,283 |
| 316000 - Local Business Tax (Chapter 205) | 877,939 | | | | | | | | | | 877,939 |
| 322000 - Building Permits | 1,584,723 | | | | | | | | | | 1,584,723 |
| 323100 - Franchise Fee - Electricity | 2,328,313 | | | | | | | | | | 2,328,313 |
| 323400 - Franchise Fee - Gas | 17,795 | | | | | | | | | | 17,795 |
| 323700 - Franchise Fee - Solid Waste | 457,007 | | | | | | | | | | 457,007 |
| 323900 - Franchise Fee - Other | 20,375 | | | | | | | | | | 20,375 |
| 324120 - Impact Fees - Commercial - Public Safety | | | | 19,891 | | | | | | | 19,891 |
| 324620 - Impact Fees - Commercial - Culture/Recreation | | 166,413 | | 140,933 | | | | | | | 307,346 |
| 329000 - Other Permits, Fees & Special Assessments | 27,045 | | | | | | | | | | 27,045 |
| 331100 - Federal Grant - General Government | | | | | | | | | | | 0 |
| 331200 - Federal Grant - Public Safety | 221,876 | | | | | | | | | | 221,876 |
| 334200 - State Grant - Public Safety | 9,539 | | | | | | | | | | 9,539 |
| 334490 - State Grant - Other Transportation | 12,670 | | | | | | | | | | 12,670 |
| 335120 - State Revenue Sharing - Proceeds | 512,571 | 210,378 | | | | | | | | | 722,949 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 18,708 | | | | | | | | | | 18,708 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 2,455,849 | | | | | | | | | | 2,455,849 |
| 335490 - State Revenue Sharing - Other Transportation | 15,303 | | | | | | | | | | 15,303 |
| 335900 - State Revenue Sharing - Other | | 6,721,241 | | | | | | | | | 6,721,241 |
| 337300 - Local Government Unit Grant - Physical Environment | | 165,212 | | | | | | | | | 165,212 |
| 338000 - Shared Revenue From Other Local Units | 48,567 | 1,274,339 | | | | | | | | | 1,322,906 |
| 341100 - Service Charge - Recording Fees | 117,095 | | | | | | | | | | 117,095 |
| 342100 - Service Charge - Law Enforcement Services | 1,035,063 | | | | | | | | | | 1,035,063 |
| 342500 - Service Charge - Protective Inspection Fees | 141,229 | | | | | | | | | | 141,229 |
| 343700 - Service Charge - Conservation and Resource Management | | | | | | 846,921 | | | | | 846,921 |
| 347200 - Service Charge - Parks and Recreation | 1,114,939 | | | | | | | | | | 1,114,939 |
| 347900 - Service Charge - Other Culture/Recreation Charges | 308 | 263,757 | | | | | | | | | 264,065 |
| 351500 - Judgments and Fines - As Decided by Traffic Court | 383,118 | 10,451 | | | | | | | | | 393,569 |
| 354000 - Fines - Local Ordinance Violation | 1,820,383 | | | | | | | | | | 1,820,383 |
| 358200 - Sale of Contraband Property Seized by Law Enforcement | | 157,590 | | | | | | | | | 157,590 |
| 361100 - Interest | 32,035 | 8,015 | 25,677 | | | 2,436 | | 495,354 | | | 563,517 |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | | | | | | | | 1,823,503 | | | 1,823,503 |
| 364000 - Disposition of Fixed Assets | 84,733 | 7,700 | | | | | | | | | 92,433 |
| 366000 - Contributions and Donations from Private Sources | | 847,050 | | | | | | | | | 847,050 |
| 368000 - Pension Fund Contributions | | | | | | | | 2,201,008 | | | 2,201,008 |
| 369900 - Other Miscellaneous Revenues | 46,158 | 33,533 | | | | | | | | | 79,691 |
| 381000 - Inter-Fund Group Transfers In | 8,000 | 100,000 | 2,549,882 | | | | | | | | 2,657,882 |

| Account Code | | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|-------------|------------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 385000 - Proceeds from Refunding Bonds | | | | | | | | | | | | 0 |
| 389700 - Proprietary - Capital Contributions from Other Public Source | | | | | | | | | | | | 0 |
| | Grand Total | 33,616,060 | 10,459,709 | 2,575,559 | 160,824 | | 849,357 | | 4,807,591 | | | 52,469,100 |

Expenditures Report for FYE 2013

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 511.10 - Legislative - Personnel Services | 62,432 | | | | | | | | | | 62,432 |
| 511.30 - Legislative - Operating Expenses | 57,876 | | | | | | | | | | 57,876 |
| 512.10 - Executive - Personnel Services | 772,744 | | | | | | | | | | 772,744 |
| 512.30 - Executive - Operating Expenses | 126,301 | | | | | | | | | | 126,301 |
| 512.60 - Executive - Capital Outlay | | | | | | | | | | | 0 |
| 513.10 - Financial and Administrative - Personnel Services | 1,287,104 | | | | | | | | | | 1,287,104 |
| 513.30 - Financial and Administrative - Operating Expenses | 260,833 | | | | | | | | | | 260,833 |
| 513.60 - Financial and Administrative - Capital Outlay | 161,775 | | | | | | | | | | 161,775 |
| 514.30 - Legal Counsel - Operating Expenses | 350,422 | | | | | | | | | | 350,422 |
| 517.70 - Debt Service Payments - Debt Service | | | 2,538,769 | | | | | | | | 2,538,769 |
| 518.30 - Pension Benefits - Operating Expenses | | | | | | | | 306,071 | | | 306,071 |
| 519.10 - Other General Governmental Services - Personnel Services | 227,506 | | | | | | | | | | 227,506 |
| 519.30 - Other General Governmental Services - Operating Expenses | 49,766 | | | | | | | | | | 49,766 |
| 519.60 - Other General Governmental Services - Capital Outlay | | | | | | | | | | | 0 |
| 521.10 - Law Enforcement - Personnel Services | 14,756,795 | | | | | | | | | | 14,756,795 |
| 521.30 - Law Enforcement - Operating Expenses | 2,001,155 | 138,601 | | | | | | | | | 2,139,756 |
| 521.60 - Law Enforcement - Capital Outlay | 2,065,359 | 498,846 | | | | | | | | | 2,564,205 |
| 524.10 - Protective Inspections - Personnel Services | 728,184 | | | | | | | | | | 728,184 |
| 524.30 - Protective Inspections - Operating Expenses | 1,195,892 | | | | | | | | | | 1,195,892 |
| 524.60 - Protective Inspections - Capital Outlay | 2,664 | | | | | | | | | | 2,664 |
| 538.10 - Flood Control/Stormwater Management - Personnel Services | 327,113 | | | | | | | | | | 327,113 |
| 538.30 - Flood Control/Stormwater Management - Operating Expenses | 7,495 | | | | | 872,010 | | | | | 879,505 |
| 538.60 - Flood Control/Stormwater Management - Capital Outlay | 11,824 | | | | | | | | | | 11,824 |
| 541.10 - Road and Street Facilities - Personnel Services | 392,536 | | | | | | | | | | 392,536 |
| 541.30 - Road and Street Facilities - Operating Expenses | 1,306,442 | 407,893 | | | | | | | | | 1,714,335 |
| 541.60 - Road and Street Facilities - Capital Outlay | 516,594 | 1,291,954 | | | | | | | | | 1,808,548 |
| 544.30 - Mass Transit Systems - Operating Expenses | 339,302 | | | | | | | | | | 339,302 |
| 569.30 - Other Human Services - Operating Expenses | | | | | | | | | | | 0 |
| 569.60 - Other Human Services - Capital Outlay | 81,514 | | | | | | | | | | 81,514 |
| 572.10 - Parks and Recreation - Personnel Services | 588,803 | | | | | | | | | | 588,803 |
| 572.30 - Parks and Recreation - Operating Expenses | 1,287,723 | | | | | | | | | | 1,287,723 |
| 572.60 - Parks and Recreation - Capital Outlay | 23,648 | | | | | | | | | | 23,648 |
| 575.30 - Special Recreation Facilities - Operating Expenses | 664,482 | | | | | | | | | | 664,482 |
| 575.60 - Special Recreation Facilities - Capital Outlay | 12,666 | | | | | | | | | | 12,666 |
| 578.10 - Charter Schools - Personnel Services | | 5,084,014 | | | | | | | | | 5,084,014 |
| 578.30 - Charter Schools - Operating Expenses | | 1,951,134 | | | | | | | | | 1,951,134 |
| 578.60 - Charter Schools - Capital Outlay | | 236,378 | | | | | | | | | 236,378 |
| 581.90 - Inter-Fund Group Transfers Out - Other Uses | 2,205,882 | 452,000 | | | | | | | | | 2,657,882 |
| 590.30 - Proprietary Other Non-Operating Disbursements - Operating Expenses | 1,242,542 | | | | | | | 62,369 | | | 1,304,911 |
| 590.60 - Proprietary Other Non-Operating Disbursements - Capital Outlay | 3,625,514 | | | | | | | | | | 3,625,514 |
| Grand Total | 36,740,888 | 10,060,820 | 2,538,769 | | | 872,010 | | 368,440 | | | 50,580,927 |

Affiliates Report for FYE 2013