

### Unit Information

Unit Type: City

Year: 2013

Unit Name: Avon Park

Unit Dependency:

Unit Status: Active

### Location Information

Name: Mr. Julian Deleon

Title: City Manager

Phone: (863) 452-4403

Address:

110 East Main Street  
Avon Park, FL 33825-3945

### Contact Information

Name: Mr. Julian Deleon

Title: City Manager

Phone: (863) 452-4403

Email: jdeleon@avonpark.cc

Address:

110 East Main Street  
Avon Park, FL 33825-3945

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/10/2014

Audit Received Date: 7/25/2014

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$1,399,921

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/19/2014

Auditor Name: CliftonLarsonAllen LLP

Address:  
435 South Commerce Ave  
Sebring, FL 33870

### Certification

#### Chief Financial Officer

Name: Julian Deleon

Title: City Manager

#### Chairman/Elected Official

Name: Sharon Schuler

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 2013

| Account Code   | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|--|---------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 311000 - Ad Valorem Taxes  | 806,394 | 124,948         |              |                  |           |            |                  |         |       |                 | 931,342   |
| 312100 - Local Option Taxes  | 311,433 |                 |              |                  |           |            |                  |         |       |                 | 311,433   |
| 312510 - Fire Insurance Premium Tax (Firefighters' Pension)            | 43,902  |                 |              |                  |           |            |                  |         |       |                 | 43,902    |
| 312520 - Casualty Insurance Premium Tax (Police Officers' Retirement ) | 53,069  |                 |              |                  |           |            |                  |         |       |                 | 53,069    |
| 312600 - Discretionary Sales Surtaxes                                  |         | 749,067         |              |                  |           |            |                  |         |       |                 | 749,067   |
| 314100 - Utility Service Tax - Electricity                             | 578,857 |                 |              |                  |           |            |                  |         |       |                 | 578,857   |
| 314300 - Utility Service Tax - Water                                   | 106,197 |                 |              |                  |           |            |                  |         |       |                 | 106,197   |
| 314400 - Utility Service Tax - Gas                                     | 24,792  |                 |              |                  |           |            |                  |         |       |                 | 24,792    |
| 315000 - Communications Service Tax (Chapter 202)                      | 265,141 |                 |              |                  |           |            |                  |         |       |                 | 265,141   |
| 316000 - Local Business Tax (Chapter 205)                              | 39,026  |                 |              |                  |           |            |                  |         |       |                 | 39,026    |
| 322000 - Building Permits  | 5,700   |                 |              |                  |           |            |                  |         |       |                 | 5,700     |
| 323100 - Franchise Fee - Electricity                                   | 497,712 |                 |              |                  |           |            |                  |         |       |                 | 497,712   |
| 323400 - Franchise Fee - Gas   | 9,324   |                 |              |                  |           |            |                  |         |       |                 | 9,324     |
| 325200 - Special Assessments - Charges for Public Services             | 899,541 |                 |              |                  |           |            |                  |         |       |                 | 899,541   |
| 329000 - Other Permits, Fees & Special Assessments                     | 686     |                 |              |                  |           |            |                  |         |       |                 | 686       |
| 331310 - Federal Grant - Water Supply System                           |         |                 |              |                  |           | 1,014,770  |                  |         |       |                 | 1,014,770 |
| 331410 - Federal Grant - Airport Development                           |         |                 |              |                  |           | 106,006    |                  |         |       |                 | 106,006   |
| 334410 - State Grant - Airport Development                             |         |                 |              |                  |           | 2,242      |                  |         |       |                 | 2,242     |
| 334500 - State Grant - Economic Environment                            |         | 518,015         |              |                  |           |            |                  |         |       |                 | 518,015   |
| 335120 - State Revenue Sharing - Proceeds                              | 316,504 |                 |              |                  |           |            |                  |         |       |                 | 316,504   |
| 335140 - State Revenue Sharing - Mobile Home Licenses                  | 3,954   |                 |              |                  |           |            |                  |         |       |                 | 3,954     |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses           | 5,300   |                 |              |                  |           |            |                  |         |       |                 | 5,300     |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax  | 387,258 |                 |              |                  |           |            |                  |         |       |                 | 387,258   |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation | 1,470   |                 |              |                  |           |            |                  |         |       |                 | 1,470     |
| 335500 - State Revenue Sharing - Economic Environment                  | 41,002  |                 |              |                  |           |            |                  |         |       |                 | 41,002    |
| 335900 - State Revenue Sharing - Other                                 | 18,895  |                 |              |                  |           |            |                  |         |       |                 | 18,895    |
| 337700 - Local Government Unit Grant - Culture/Recreation              | 149,073 |                 |              |                  |           |            |                  |         |       |                 | 149,073   |
| 339000 - Payments From Other Local Units In Lieu Of Taxes              | 12,815  |                 |              |                  |           |            |                  |         |       |                 | 12,815    |
| 341900 - Other General Government Charges and Fees                     | 4,052   |                 |              |                  |           |            |                  |         |       |                 | 4,052     |
| 342200 - Service Charge - Fire Protection                              | 2,279   |                 |              |                  |           |            |                  |         |       |                 | 2,279     |
| 342900 - Service Charge - Other Public Safety Charges and Fees         | 960     |                 |              |                  |           |            |                  |         |       |                 | 960       |
| 343300 - Service Charge - Water Utility                                |         |                 |              |                  |           | 2,641,442  |                  |         |       |                 | 2,641,442 |
| 343400 - Service Charge - Garbage/Solid Waste                          |         |                 |              |                  |           | 1,332,102  |                  |         |       |                 | 1,332,102 |
| 343500 - Service Charge - Sewer/Wastewater Utility                     |         |                 |              |                  |           | 2,136,580  |                  |         |       |                 | 2,136,580 |
| 344100 - Service Charge - Airports                                     |         |                 |              |                  |           | 256,790    |                  |         |       |                 | 256,790   |
| 347200 - Service Charge - Parks and Recreation                         | 13,437  |                 |              |                  |           |            |                  |         |       |                 | 13,437    |
| 351100 - Judgments and Fines - As Decided by County Court Criminal     | 27,855  |                 |              |                  |           |            |                  |         |       |                 | 27,855    |
| 351300 - Judgments and Fines - As Decided by County Court Civil        | 1,632   |                 |              |                  |           |            |                  |         |       |                 | 1,632     |
| 351500 - Judgments and Fines - As Decided by Traffic Court             | 5,324   |                 |              |                  |           |            |                  |         |       |                 | 5,324     |
| 361100 - Interest  | 10,187  | 16,251          |              |                  |           | 53,940     |                  |         |       |                 | 80,378    |
| 361300 - Net Increase (Decrease) in Fair Value of Investments          | -10,950 | -16,629         |              |                  |           | -53,710    |                  |         |       |                 | -81,289   |
| 362000 - Rents and Royalties   | 43,168  |                 |              |                  |           |            |                  |         |       |                 | 43,168    |
| 364000 - Disposition of Fixed Assets                                   |         |                 |              |                  |           | 21,768     |                  |         |       |                 | 21,768    |

| Account Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 365000 - Sale of Surplus Materials and Scrap                          | 16,027    |                 |              |                  |           | 830        |                  |         |       |                 | 16,857     |
| 366000 - Contributions and Donations from Private Sources             | 4,678     |                 |              |                  |           |            |                  |         |       |                 | 4,678      |
| 369900 - Other Miscellaneous Revenues                                 | 87,700    | 7,649           |              |                  |           | 44,449     |                  |         |       |                 | 139,798    |
| 381000 - Inter-Fund Group Transfers In                                | 595,850   | 63,353          |              |                  |           |            |                  |         |       |                 | 659,203    |
| 383000 - Installment Purchases & Capital Lease Proceeds               | 150,746   |                 |              |                  |           |            |                  |         |       |                 | 150,746    |
| 389700 - Proprietary - Capital Contributions from Other Public Source |           |                 |              |                  |           | 213,104    |                  |         |       |                 | 213,104    |
| 389800 - Proprietary - Capital Contributions from Private Source      |           |                 |              |                  |           | 36,048     |                  |         |       |                 | 36,048     |
| Grand Total   | 5,530,990 | 1,462,654       |              |                  |           | 7,806,361  |                  |         |       |                 | 14,800,005 |

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                          | 22,083    |                 |              |                  |           |            |                  |         |       |                 | 22,083     |
| 511.30 - Legislative - Operating Expenses                          | 5,077     |                 |              |                  |           |            |                  |         |       |                 | 5,077      |
| 512.10 - Executive - Personnel Services                            | 193,866   |                 |              |                  |           |            |                  |         |       |                 | 193,866    |
| 512.30 - Executive - Operating Expenses                            | 14,750    |                 |              |                  |           |            |                  |         |       |                 | 14,750     |
| 513.10 - Financial and Administrative - Personnel Services         | 47,967    |                 |              |                  |           |            |                  |         |       |                 | 47,967     |
| 513.30 - Financial and Administrative - Operating Expenses         | 68,351    |                 |              |                  |           |            |                  |         |       |                 | 68,351     |
| 514.30 - Legal Counsel - Operating Expenses                        | 194,573   |                 |              |                  |           |            |                  |         |       |                 | 194,573    |
| 515.30 - Comprehensive Planning - Operating Expenses               | 49,942    |                 |              |                  |           |            |                  |         |       |                 | 49,942     |
| 519.30 - Other General Governmental Services - Operating Expenses  | 113,790   |                 |              |                  |           |            |                  |         |       |                 | 113,790    |
| 519.60 - Other General Governmental Services - Capital Outlay      | 27,839    | 25,146          |              |                  |           |            |                  |         |       |                 | 52,985     |
| 519.90 - Other General Governmental Services - Other Uses          | 44,029    |                 |              |                  |           |            |                  |         |       |                 | 44,029     |
| 521.10 - Law Enforcement - Personnel Services                      | 627,040   |                 |              |                  |           |            |                  |         |       |                 | 627,040    |
| 521.30 - Law Enforcement - Operating Expenses                      | 1,096,053 |                 |              |                  |           |            |                  |         |       |                 | 1,096,053  |
| 521.60 - Law Enforcement - Capital Outlay                          | 30,875    | 39,623          |              |                  |           |            |                  |         |       |                 | 70,498     |
| 522.10 - Fire Control - Personnel Services                         | 1,195,457 |                 |              |                  |           |            |                  |         |       |                 | 1,195,457  |
| 522.30 - Fire Control - Operating Expenses                         | 132,130   |                 |              |                  |           |            |                  |         |       |                 | 132,130    |
| 522.60 - Fire Control - Capital Outlay                             | 121,648   | 58,356          |              |                  |           |            |                  |         |       |                 | 180,004    |
| 529.10 - Other Public Safety - Personnel Services                  | 145,714   |                 |              |                  |           |            |                  |         |       |                 | 145,714    |
| 529.30 - Other Public Safety - Operating Expenses                  | 28,747    |                 |              |                  |           |            |                  |         |       |                 | 28,747     |
| 534.10 - Garbage/Solid Waste Control Services - Personnel Services |           |                 |              |                  |           | 403,909    |                  |         |       |                 | 403,909    |
| 534.30 - Garbage/Solid Waste Control Services - Operating Expenses |           |                 |              |                  |           | 904,930    |                  |         |       |                 | 904,930    |
| 536.10 - Water-Sewer Combination Services - Personnel Services     |           |                 |              |                  |           | 1,009,552  |                  |         |       |                 | 1,009,552  |
| 536.30 - Water-Sewer Combination Services - Operating Expenses     |           |                 |              |                  |           | 1,978,642  |                  |         |       |                 | 1,978,642  |
| 536.60 - Water-Sewer Combination Services - Capital Outlay         |           | 221,343         |              |                  |           |            |                  |         |       |                 | 221,343    |
| 536.70 - Water-Sewer Combination Services - Debt Service           |           |                 |              |                  |           | 86,205     |                  |         |       |                 | 86,205     |
| 541.10 - Road and Street Facilities - Personnel Services           | 80,252    |                 |              |                  |           |            |                  |         |       |                 | 80,252     |
| 541.30 - Road and Street Facilities - Operating Expenses           | 233,997   |                 |              |                  |           |            |                  |         |       |                 | 233,997    |
| 541.60 - Road and Street Facilities - Capital Outlay               | 6,775     | 137,968         |              |                  |           |            |                  |         |       |                 | 144,743    |
| 542.30 - Airports - Operating Expenses                             |           |                 |              |                  |           | 641,949    |                  |         |       |                 | 641,949    |
| 542.70 - Airports - Debt Service                                   |           |                 |              |                  |           | 2,523      |                  |         |       |                 | 2,523      |
| 552.10 - Industry Development - Personnel Services                 |           | 40,625          |              |                  |           |            |                  |         |       |                 | 40,625     |
| 552.30 - Industry Development - Operating Expenses                 |           | 577,506         |              |                  |           |            |                  |         |       |                 | 577,506    |
| 552.60 - Industry Development - Capital Outlay                     |           | 70,894          |              |                  |           |            |                  |         |       |                 | 70,894     |
| 552.80 - Industry Development - Grants and Aids                    |           | 114,066         |              |                  |           |            |                  |         |       |                 | 114,066    |
| 572.10 - Parks and Recreation - Personnel Services                 | 94,273    |                 |              |                  |           |            |                  |         |       |                 | 94,273     |
| 572.30 - Parks and Recreation - Operating Expenses                 | 174,714   |                 |              |                  |           |            |                  |         |       |                 | 174,714    |
| 572.60 - Parks and Recreation - Capital Outlay                     | 35,725    | 18,298          |              |                  |           |            |                  |         |       |                 | 54,023     |
| 575.10 - Special Recreation Facilities - Personnel Services        | 70,729    |                 |              |                  |           |            |                  |         |       |                 | 70,729     |
| 575.30 - Special Recreation Facilities - Operating Expenses        | 79,755    |                 |              |                  |           |            |                  |         |       |                 | 79,755     |
| 579.10 - Other Culture/Recreation - Personnel Services             | 39,411    |                 |              |                  |           |            |                  |         |       |                 | 39,411     |
| 581.90 - Inter-Fund Group Transfers Out - Other Uses               | 63,353    |                 |              |                  |           | 595,850    |                  |         |       |                 | 659,203    |
| Grand Total  | 5,038,915 | 1,303,825       |              |                  |           | 5,623,560  |                  |         |       |                 | 11,966,300 |



Affiliates Report for FYE 2013

| Affiliated Entity   | Type                      | Total Revenues | Total Expenditures | Total Debt   |
|---|---------------------------|----------------|--------------------|--------------|
| Special District - Avon Park Community Redevelopment Agency | Blended in Primary Report | \$191,126      | \$285,076          | \$0          |
| Special District - Avon Park Housing Authority              | Independently Reported    | \$1,463,978    | \$2,011,994        | \$15,098,710 |