

### Unit Information

Unit Type: City

Year: 2017

Unit Name: Avon Park

Unit Dependency:

Unit Status: Active

### Location Information

Name: Ms. June Fisher

Title: City Manager

Phone: (863) 452-4403

Address:

110 East Main Street  
Avon Park, FL 33825-3945

### Contact Information

Name: Ms. June Fisher

Title: City Manager

Phone: (863) 452-4403

Email: jfisher@avonpark.cc

Address:

110 East Main Street  
Avon Park, FL 33825-3945

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/29/2018

Audit Received Date: 6/28/2018

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$0

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/22/2018

Auditor Name: CliftonLarsonAllen LLP

Address:  
435 South Commerce Avenue  
Sebring, FL 33870

### Certification

#### Chief Financial Officer

Name: June Fisher

Title: City Manager

#### Chairman/Elected Official

Name: Garrett Anderson

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 2017

| Account Code   | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total     |
|--|---------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|-----------|
| 311000 - Ad Valorem Taxes  | 79,562  | 144,549         |              |                  |           |            |                  |           |       |                 | 224,111   |
| 312100 - Local Option Taxes  | 413,453 |                 |              |                  |           |            |                  |           |       |                 | 413,453   |
| 312510 - Fire Insurance Premium Tax (Firefighters' Pension)            | 49,927  |                 |              |                  |           |            |                  |           |       |                 | 49,927    |
| 312520 - Casualty Insurance Premium Tax (Police Officers' Retirement ) | 58,391  |                 |              |                  |           |            |                  |           |       |                 | 58,391    |
| 312600 - Discretionary Sales Surtaxes                                  |         | 1,067,114       |              |                  |           |            |                  |           |       |                 | 1,067,114 |
| 314100 - Utility Service Tax - Electricity                             | 697,578 |                 |              |                  |           |            |                  |           |       |                 | 697,578   |
| 314300 - Utility Service Tax - Water                                   | 126,980 |                 |              |                  |           |            |                  |           |       |                 | 126,980   |
| 314400 - Utility Service Tax - Gas                                     | 21,609  |                 |              |                  |           |            |                  |           |       |                 | 21,609    |
| 315000 - Communications Service Tax (Chapter 202)                      | 207,640 |                 |              |                  |           |            |                  |           |       |                 | 207,640   |
| 316000 - Local Business Tax (Chapter 205)                              | 17,433  |                 |              |                  |           |            |                  |           |       |                 | 17,433    |
| 323100 - Franchise Fee - Electricity                                   | 566,678 |                 |              |                  |           |            |                  |           |       |                 | 566,678   |
| 323400 - Franchise Fee - Gas   | 14,569  |                 |              |                  |           |            |                  |           |       |                 | 14,569    |
| 324210 - Impact Fees - Residential - Physical Environment              |         |                 |              |                  |           | 89,955     |                  |           |       |                 | 89,955    |
| 325200 - Special Assessments - Charges for Public Services             | 398,089 |                 |              |                  |           |            |                  |           |       |                 | 398,089   |
| 329000 - Other Permits, Fees & Special Assessments                     | 1,006   |                 |              |                  |           |            |                  |           |       |                 | 1,006     |
| 331410 - Federal Grant - Airport Development                           |         |                 |              |                  |           | 30,152     |                  |           |       |                 | 30,152    |
| 334310 - State Grant - Water Supply System                             |         |                 |              |                  |           | 12,799     |                  |           |       |                 | 12,799    |
| 334490 - State Grant - Other Transportation                            | 42,296  |                 |              |                  |           |            |                  |           |       |                 | 42,296    |
| 334500 - State Grant - Economic Environment                            |         | 715,408         |              |                  |           |            |                  |           |       |                 | 715,408   |
| 335120 - State Revenue Sharing - Proceeds                              | 454,480 |                 |              |                  |           |            |                  |           |       |                 | 454,480   |
| 335140 - State Revenue Sharing - Mobile Home Licenses                  | 2,963   |                 |              |                  |           |            |                  |           |       |                 | 2,963     |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses           | 6,156   |                 |              |                  |           |            |                  |           |       |                 | 6,156     |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax  | 546,687 |                 |              |                  |           |            |                  |           |       |                 | 546,687   |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation | 1,400   |                 |              |                  |           |            |                  |           |       |                 | 1,400     |
| 335500 - State Revenue Sharing - Economic Environment                  | 62,871  |                 |              |                  |           |            |                  |           |       |                 | 62,871    |
| 335900 - State Revenue Sharing - Other                                 | 38,823  |                 |              |                  |           |            |                  |           |       |                 | 38,823    |
| 337700 - Local Government Unit Grant - Culture/Recreation              | 111,906 | 274,813         |              |                  |           |            |                  |           |       |                 | 386,719   |
| 342100 - Service Charge - Law Enforcement Services                     | 1,200   |                 |              |                  |           |            |                  |           |       |                 | 1,200     |
| 342200 - Service Charge - Fire Protection                              | 3,579   |                 |              |                  |           |            |                  |           |       |                 | 3,579     |
| 343300 - Service Charge - Water Utility                                |         |                 |              |                  |           | 2,491,748  |                  |           |       |                 | 2,491,748 |
| 343400 - Service Charge - Garbage/Solid Waste                          |         |                 |              |                  |           | 1,354,287  |                  |           |       |                 | 1,354,287 |
| 343500 - Service Charge - Sewer/Wastewater Utility                     |         |                 |              |                  |           | 2,686,742  |                  |           |       |                 | 2,686,742 |
| 344100 - Service Charge - Airports                                     |         |                 |              |                  |           | 32,540     |                  |           |       |                 | 32,540    |
| 349000 - Other Charges for Services                                    | 4,423   |                 |              |                  |           |            |                  |           |       |                 | 4,423     |
| 351100 - Judgments and Fines - As Decided by County Court Criminal     | 14,836  |                 |              |                  |           |            |                  |           |       |                 | 14,836    |
| 351300 - Judgments and Fines - As Decided by County Court Civil        | 1,072   |                 |              |                  |           |            |                  |           |       |                 | 1,072     |
| 359000 - Other Judgments, Fines and Forfeits                           | 10,861  |                 |              |                  |           |            |                  |           |       |                 | 10,861    |
| 361100 - Interest  | 4,628   | 6,735           |              |                  |           | 21,109     |                  |           |       |                 | 32,472    |
| 361300 - Net Increase (Decrease) in Fair Value of Investments          |         |                 |              |                  |           |            |                  | 1,428,682 |       |                 | 1,428,682 |
| 362000 - Rents and Royalties   | 105,738 |                 |              |                  |           | 253,256    |                  |           |       |                 | 358,994   |
| 364000 - Disposition of Fixed Assets                                   |         |                 |              |                  |           | 40,594     |                  |           |       |                 | 40,594    |
| 365000 - Sale of Surplus Materials and Scrap                           | 11,825  |                 |              |                  |           |            |                  |           |       |                 | 11,825    |
| 367000 - Licenses  | 1,678   |                 |              |                  |           |            |                  |           |       |                 | 1,678     |

| Account Code                           | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 368000 - Pension Fund Contributions    |           |                 |              |                  |           |            |                  | 511,687   |       |                 | 511,687    |
| 369900 - Other Miscellaneous Revenues  | 38,310    | 400             |              |                  |           | 10,238     |                  |           |       |                 | 48,948     |
| 381000 - Inter-Fund Group Transfers In | 862,306   | 7,181           |              |                  |           | 102,277    |                  |           |       |                 | 971,764    |
| Grand Total                            | 4,980,953 | 2,216,200       |              |                  |           | 7,125,697  |                  | 1,940,369 |       |                 | 16,263,219 |

Expenditures Report for FYE 2017

| Account/Object Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total      |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 511.10 - Legislative - Personnel Services                  | 23,533    |                 |              |                  |           |            |                  |         |       |                 | 23,533     |
| 511.30 - Legislative - Operating Expenses                  | 2,703     |                 |              |                  |           |            |                  |         |       |                 | 2,703      |
| 512.10 - Executive - Personnel Services                    | 131,302   |                 |              |                  |           |            |                  |         |       |                 | 131,302    |
| 512.30 - Executive - Operating Expenses                    | 14,692    |                 |              |                  |           |            |                  |         |       |                 | 14,692     |
| 513.10 - Financial and Administrative - Personnel Services | 17,495    |                 |              |                  |           |            |                  |         |       |                 | 17,495     |
| 513.30 - Financial and Administrative - Operating Expenses | 30,324    |                 |              |                  |           |            |                  |         |       |                 | 30,324     |
| 514.10 - Legal Counsel - Personnel Services                | 21,561    |                 |              |                  |           |            |                  |         |       |                 | 21,561     |
| 514.30 - Legal Counsel - Operating Expenses                | 93,011    |                 |              |                  |           |            |                  |         |       |                 | 93,011     |
| 514.60 - Legal Counsel - Capital Outlay                    | 6,424     |                 |              |                  |           |            |                  |         |       |                 | 6,424      |
| 515.30 - Comprehensive Planning - Operating Expenses       | 20,000    |                 |              |                  |           |            |                  |         |       |                 | 20,000     |
| 518.30 - Pension Benefits - Operating Expenses             |           |                 |              |                  |           |            |                  | 894,805 |       |                 | 894,805    |
| 519.30 - Other General Government - Operating Expenses     | 155,137   |                 |              |                  |           |            |                  |         |       |                 | 155,137    |
| 519.60 - Other General Government - Capital Outlay         |           | 412,553         |              |                  |           |            |                  |         |       |                 | 412,553    |
| 521.10 - Law Enforcement - Personnel Services              | 172,447   |                 |              |                  |           |            |                  |         |       |                 | 172,447    |
| 521.30 - Law Enforcement - Operating Expenses              | 1,202,564 |                 |              |                  |           |            |                  |         |       |                 | 1,202,564  |
| 521.60 - Law Enforcement - Capital Outlay                  | 1,980     | 29,843          |              |                  |           |            |                  |         |       |                 | 31,823     |
| 522.10 - Fire Control - Personnel Services                 | 1,304,024 |                 |              |                  |           |            |                  |         |       |                 | 1,304,024  |
| 522.30 - Fire Control - Operating Expenses                 | 190,282   |                 |              |                  |           |            |                  |         |       |                 | 190,282    |
| 522.60 - Fire Control - Capital Outlay                     | 1,200     | 60,671          |              |                  |           |            |                  |         |       |                 | 61,871     |
| 529.10 - Other Public Safety - Personnel Services          | 108,328   |                 |              |                  |           |            |                  |         |       |                 | 108,328    |
| 529.30 - Other Public Safety - Operating Expenses          | 30,048    |                 |              |                  |           |            |                  |         |       |                 | 30,048     |
| 534.10 - Garbage/Solid Waste - Personnel Services          |           |                 |              |                  |           | 508,127    |                  |         |       |                 | 508,127    |
| 534.30 - Garbage/Solid Waste - Operating Expenses          |           |                 |              |                  |           | 764,574    |                  |         |       |                 | 764,574    |
| 536.10 - Water/Sewer Services - Personnel Services         |           |                 |              |                  |           | 943,524    |                  |         |       |                 | 943,524    |
| 536.30 - Water/Sewer Services - Operating Expenses         |           |                 |              |                  |           | 2,382,080  |                  |         |       |                 | 2,382,080  |
| 541.10 - Road/Street Facilities - Personnel Services       | 97,019    |                 |              |                  |           |            |                  |         |       |                 | 97,019     |
| 541.30 - Road/Street Facilities - Operating Expenses       | 221,565   |                 |              |                  |           |            |                  |         |       |                 | 221,565    |
| 541.60 - Road/Street Facilities - Capital Outlay           | 75,119    | 364,144         |              |                  |           |            |                  |         |       |                 | 439,263    |
| 542.30 - Airports - Operating Expenses                     |           |                 |              |                  |           | 564,822    |                  |         |       |                 | 564,822    |
| 559.10 - Other Economic Development - Personnel Services   |           | 20,198          |              |                  |           |            |                  |         |       |                 | 20,198     |
| 559.30 - Other Economic Development - Operating Expenses   |           | 64,851          |              |                  |           |            |                  |         |       |                 | 64,851     |
| 559.60 - Other Economic Development - Capital Outlay       |           | 669,405         |              |                  |           |            |                  |         |       |                 | 669,405    |
| 572.10 - Parks/Recreation - Personnel Services             | 83,899    |                 |              |                  |           |            |                  |         |       |                 | 83,899     |
| 572.30 - Parks/Recreation - Operating Expenses             | 239,314   |                 |              |                  |           |            |                  |         |       |                 | 239,314    |
| 572.60 - Parks/Recreation - Capital Outlay                 | 1,464     | 196,305         |              |                  |           |            |                  |         |       |                 | 197,769    |
| 581.30 - Interfund Transfers Out - Operating Expenses      | 7,181     | 108,665         |              |                  |           | 855,918    |                  |         |       |                 | 971,764    |
| Grand Total  | 4,252,616 | 1,926,635       |              |                  |           | 6,019,045  |                  | 894,805 |       |                 | 13,093,101 |

## Data Element Worksheet Report for FYE: 2017, Avon Park

## Affiliates Report for FYE 2017



| Affiliated Entity   | Type                      | Total Revenues | Total Expenditures | Total Debt |
|---|---------------------------|----------------|--------------------|------------|
| Special District - Avon Park Community Redevelopment Agency | Blended in Primary Report | \$150,021      | \$278,507          |            |