



AGENDA

APOPKA CITY COUNCIL MEETING @ 1:30 PM
City Hall Council Chamber
120 East Main Street – Apopka, Florida 32703
August 06, 2014

INVOCATION

Reverend Jim Page - Apopka Calvary Church of the Nazarene

PLEDGE OF ALLEGIANCE

If you wish to appear before the City Council, please submit a Notice of Intent to Speak card to the City Clerk.

EMPLOYEE RECOGNITION

1. Samuel H. Anderson – Police/Field Services – Five Year Service Award
2. Jose A. Diaz – Police/Field Services – Five Year Service Award
3. Joyce E. Boland – Public Services/Director’s Office – Ten Year Service Award
4. Charles B. White – Police/Field Services – Ten Year Service Award
5. Charles W. Shaw, Jr. – Public Services/Water Distribution Maintenance – Twenty Year Service Award
6. Michael E. McLaughlin – Finance/Utility Billing – Thirty Year Service Award

PRESENTATIONS

1. Recognition of Representative Bryan Nelson - Megan Sirjane-Samples, Florida League of Cities

2. Apopka Charter Review Committee Final Report - Linda Laurendeau
3. Comprehensive Annual Financial Report - Cecil Shumacker, Shumacker, Johnston & Ross, PA.

CONSENT AGENDA

1. Accept the Comprehensive Annual Financial Report for the fiscal year ended September 30, 2013.
2. Approve the minutes from the regular City Council meeting held on July 16, 2014, at 8:00 p.m.
3. Approve the minutes of Administrative Bid Opening No. 2014-08 for RWS Extension-Keene Rd., Clarcona Rd. (C.R. 435), Old Apopka Rd. & Snowden Rd., held on July 9, 2014, at 2:15 p.m.
4. Authorize the City Administrator to execute the amendment to the Interlocal Agreement for creation of the Metropolitan Planning Organization.
5. Approve a one year extension, at the current rate, of the annual contract with Shelley's Environmental Systems for the wastewater residuals transport and disposal.
6. Authorize the purchase of property, in the amount of \$19,000.00, for property located at 156 E. 6th Street, plus the additional closing costs, appraisal and environmental assessment study.
7. Award the contract, in the amount of \$4,226,105.00, to Garney Companies, Inc., for reclaimed water service extension on Keene Road, Clarcona Road, Old Apopka Road and Snowden Road, subject to providing the city with the required bonds and insurance.
8. Approve the Disbursement Report for the month of July, 2014.

SPECIAL REPORTS AND PUBLIC HEARINGS

ORDINANCES AND RESOLUTIONS

1. ORDINANCE NO. 2372 – FIRST READING - COMPREHENSIVE PLAN AMENDMENT – LARGE SCALE – FUTURE LAND USE – Avian Pointe – Apopka Clear Lake Investments, LLC – From Residential Low (0-5 du/ac) to Residential Medium (0-10 du/ac), for property located east of S.R. 429, south of Peterson Road, and north of Lust Road. (Parcel ID Nos. 07-21-28-0000-00-002 & 07-21-28-0000-00-023); and authorization for transmittal to the Department of Economic Opportunity.
2. ORDINANCE NO. 2373 – FIRST READING – CODE OF ORDINANCES, PART III - LAND DEVELOPMENT CODE AMENDMENT – Amending the City of Apopka Code of

Ordinances, Part III, Land Development Code, Article III – Overlay Zones, to create a Small Lot Overlay Zoning District.

- 3. ORDINANCE NO. 2374 – FIRST READING – VACATE - Apopka Woods, LLC - Vacating a portion of a Utility Easement - 1472 W. McCormick Road.
- 4. ORDINANCE NO. 2375 – FIRST READING – VACATE - Susan Van Alstine - Vacating a Portion of a Drainage and Utility Easement - 1738 Lucky Pennie Way.
- 5. ORDINANCE NO. 2376 - FIRST READING - Rescinding Chapter 6 "Alcoholic Beverages" of the Code of Ordinances and adopting a new Chapter 6 "Alcoholic Beverages" to allow for extended hours of sale of alcoholic beverages; for possession on roadways, alleys and public right-of-ways; for possession within City parks for certain events.

SITE APPROVALS

- 1. FINAL DEVELOPMENT PLAN – Ladybird Academy of Apopka, owned by Marshall Howard; engineer is Fragomeni Engineering, Inc., c/o Sherri Fragomeni, property located at 1151 Rock Springs Road. (Parcel ID No. 34-20-28-9550-00-080)
- 2. FINAL DEVELOPMENT PLAN – Verizon Wireless – Apopka, owned by Calmil Investment Group, LP; applicant is Rock RDP 1, LLC; and engineer is Rogers Engineering, LLC c/o Rodney Rogers, P.E., for property located at 1120 West Orange Blossom Trail. (Parcel ID No. 05-21-28-0000-00-025)

DEPARTMENT REPORTS AND BIDS

MAYOR'S REPORT

OLD BUSINESS

- 1. COUNCIL
- 2. PUBLIC

NEW BUSINESS

- 1. COUNCIL
- 2. PUBLIC

ADJOURNMENT

All interested parties may appear and be heard with respect to this agenda. Please be advised that, under state law, if you decide to appeal any decision made by the City Council with respect to any matter considered at this meeting or hearing, you will need a record of the proceedings, and that, for such purpose, you may need to ensure that a verbatim record of the proceedings is made, which record includes a testimony and evidence upon which the appeal is to be based. The City of Apopka does not provide a verbatim record.

In accordance with the American with Disabilities Act (ADA), persons with disabilities needing a special accomodation to participate in any

of these proceedings should contact the City Clerk's Office at 120 East Main Street, Apopka, FL 32703, telephone (407) 703-1704, no less than 48 hours prior to the proceeding.

Backup material for agenda item:

2. Apopka Charter Review Committee Final Report - Linda Laurendeau

APOPKA CHARTER REVIEW COMMITTEE

FINAL REPORT

A committee was formed, appointed by Mayor and ratified by City Council, and was tasked with the following three questions:

1. Should the current number of City Council seats be enlarged?
2. Should the positions of Mayor and Commissioner have term limits? If so, what is the recommended limit?
3. Should the members of City Council be elected and/or serve in districts?

The first meeting was held on November 7, 2013 to clarify the intent of the assignment, receive information about Apopka and surrounding municipalities pertinent to future discussions, receive an overview of Florida Sunshine Laws and ethics, receive an overview of Parliamentary procedure and meeting protocol, set a meeting schedule, meet staff supporting the committee and meet each other. It was decided that meetings would be held on the fourth Thursday of each month, starting in January, as this was the schedule for the Committee of the Whole. The order of taking up the issues was also discussed and it was concurred that the order would be:

1. Number of seats
2. Term limits
3. Districts

NUMBER OF SEATS DISCUSSIONS

Various members, and the public, offered the following:

- Apopka could grow to 80,000 by 2020
- Several communities on the charts provided indicate about 1 council member per 10,000 population
- There is room for growth and no reason not to start early if possible
- Historically each council member was responsible for overseeing a different department
- It is about approachability
- A benchmark of 60,000 or 70,000 would signal it was time to add commissioners
- Cost could be a factor
- It would take four years to complete the transition for a vote to change the charter, vote for two additional commissioners, one to serve for two years and one for four
- Diversity in numbers is essential to ensure the business of the community is properly addressed
- Preparing for growth now is desirable
- Diversity of thought would be achieved by the sheer number of opinions obtained

MOTION to recommend the addition of two commissioners was CARRIED 7 to 2.

TERM LIMITS DISCUSSIONS

Various members, and the public, offered the following:

- allow for an open pathway for others, with fresh ideas, to be elected
- allow for a constant regeneration and an opening for young people to serve

- Voters have a chance to elect new people every four years
- Term limits tend to reduce the field of candidates
- A member did not want to be told who he cannot vote for
- The voters make the decision when a Council member has met term limits
- Accountability needs to be shifted back to the voters who can vote someone out
- Term limits could squelch someone with a long term vision from making it happen
- Sometimes members decide not to run, and limit themselves
- The last election was an example of what happens when people want change
- Note – suggestions ranged from eight to sixteen years

MOTION to not have term limits in Apopka was CARRIED 7 to 0

DISTRICTS DISCUSSIONS

It was explained that districting was a complex issue. The questions would be:

1. How many districts
2. Would commissioners be elected at large or in districts or a combination of both
3. Would commissioners serve in districts or at large or a combination of both
4. Would pay be adjusted to reflect the constituents represented

It was also explained that:

1. The committee would not draw the districts. The City would draw the districts
2. The districts must be balanced numerically and ethnically
3. It is cumbersome and time-consuming

Various members, and the public, offered the following:

- Most members expressed the desire to have all representatives accountable to all voters
- The last two occurrences of congressional re-districting were extremely difficult
- Today, with advances in communication, it is easier to reach representatives
- The only good reason to have districts is if the communication breaks down, but we are still small enough and there is no reason to depart from what we have now

MOTION that the City of Apopka continue the current practice that commissioners serve at large and not in districts was CARRIED 7 to 0

OTHER RECOMMENDATIONS FROM THE COMMITTEE AND CITIZENS ATTENDING OVER SEVERAL MEETING:

1. Qualifying for elective office by petition
2. Establish a Charter Review Committee on a regular basis to review and recommend changes.
Suggestions ranged from every four to every ten years.

MEMBERS OF THE COMMITTEE

NOTE: Some members resigned and were replaced, so this is the list of all who served, not just the eleven who were originally appointed.

MEMBERS

Linda Laurendeau, Chairman

Diane Faircloth

Bill Spiegel

Alexander Smith

Vince Gray

Doug Bankson

Brian Furgala

Diane Valasquez

Jim Greene

Tommy Harrison

Arlen Mizel

Doug Gondera

ATTORNEY

Bill McLeod

CITY ADMINISTRATIVE SERVICES MANAGER/COMMITTEE LIAISON

Bea Franqui

CITY CLERK/COMMITTEE RECORDER

Janice G Goebel

Linda Laurendeau, Committee Chair

ATTEST:

Janice G Goebel, City Clerk

Backup material for agenda item:

1. Accept the Comprehensive Annual Financial Report for the fiscal year ended September 30, 2013.



CITY OF APOPKA CITY COUNCIL

 X CONSENT AGENDA
 PUBLIC HEARING
 SPECIAL REPORTS
 OTHER: _____

MEETING OF: August 6, 2014
FROM: Finance
EXHIBITS: Annual Report

SUBJECT: COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

Request: ACCEPT THE AUDITED COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013.

SUMMARY:

The City has received the Comprehensive Annual Financial Report for the fiscal year that ended September 30, 2013, from Shumacker, Johnston & Ross, PA. The financial statements were audited in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General in the United States.

The 2013 CAFR has been submitted to the Government Finance Officers Association’s Certificate of Achievement for Excellence in Financial Reporting Program for consideration of the award.

The CAFR has been posted to the City’s website and is on file in the City Clerk’s office.

FUNDING SOURCE:

N/A

RECOMMENDATION ACTION:

Accept the audited Comprehensive Annual Financial Report for the fiscal year that ended September 30, 2013.

DISTRIBUTION

Mayor Kilsheimer
Commissioners
CA Richard Anderson
Community Development Director

Finance Director
HR Director
IT Director
Police Chief

Public Services Director
City Clerk
Fire Chief

Shumacker, Johnston & Ross, PA

Certified Public Accountants

J. Cecil Shumacker, CPA
Robert E. Johnston, CPA (1982-2001)
W. Chet Ross, CPA

American Institute of
Certified Public Accountants

Florida Institute of
Certified Public Accountants

June 27th, 2014

Honorable Mayor and Members of the City Council
City of Apopka, Florida

This letter contains our required communications to the Mayor and City Council in connection with our audit of the City's Comprehensive Annual Financial Report as of and for the fiscal year ended September 30, 2013.

I. Our responsibility under U. S. Generally Accepted Auditing Standards and Government Auditing Standards.

As stated in our audit engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with our oversight are fairly presented, in all material respects, in conformity with U. S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered your internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether your financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Our responsibility for other information included in the "Financial Statements of the City of Apopka, Florida", as provided to you, does not extend beyond the information identified in our reports on pages 1-3, 112-113, 116 and 117-118.

II. Planned Scope and Timing of the Audit.

We performed the audit according to the planned scope and timing previously communicated to you in our audit engagement letter.

III. Significant Audit Findings.

Management is responsible for the selection and use of accounting policies used by the City of Apopka, Florida, as described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended September 30, 2013.

We noted no transactions entered into by the City of Apopka, Florida during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transactions occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

the Allowance for Doubtful Accounts Receivable, and Allowances for Depreciation.

IV. Difficulties Encountered - We encountered no significant difficulties in dealing with management in performing and completing our audit.

V. Corrected and Uncorrected Misstatements - We had various adjustments to the trial balances provided for the audit.

VI. Disagreements with Management - We are pleased to report that there were no disagreements with management during the course of our audit.

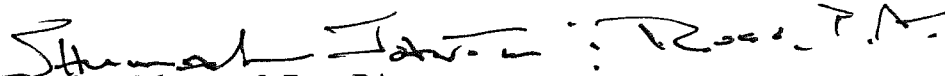
VII. Management Representations - We have requested, and have received, certain representations from management in the management representation letters.

VIII. Management Consultations with Other Independent Accountants - To our knowledge, there were no such consultations with other accountants.

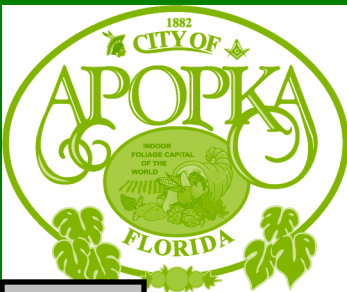
IX. Other Audit Findings or Issues - We generally discuss a variety of matters, including the the application of accounting principles and auditing standards, with management each year. All discussions which occurred this year were in the normal course of our professional

Honorable Mayor and Members of the City Council
City of Apopka, Florida
June 27th, 2014
Page Three

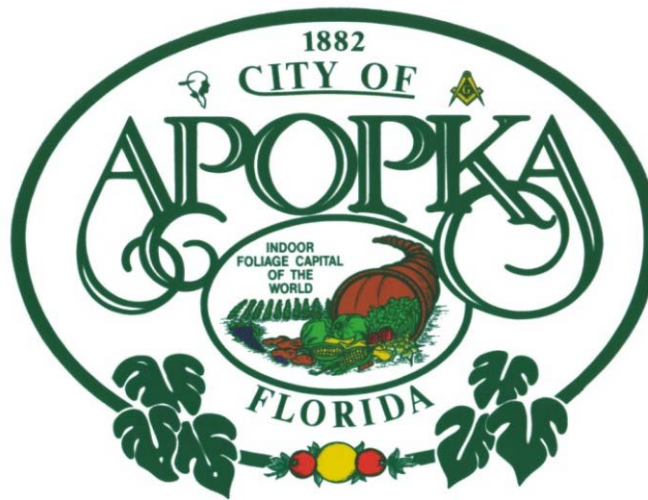
relationship and our responses were not a condition to our retention.


Shumacker, Johnston & Ross PA
Certified Public Accountants

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2013



COMPREHENSIVE ANNUAL FINANCIAL REPORT



**FISCAL YEAR
ENDED SEPTEMBER 30, 2013**

**Prepared by
Finance Department**

CITY OF APOPKA, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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CITY OF APOPKA, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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INTRODUCTORY SECTION



P.O. BOX 1229 • APOPKA, FLORIDA 32704-1229
PHONE (407) 703-1700

April 21, 2014

To the Honorable Mayor, Members of the City Council,
and Citizens of the City of Apopka, Florida:

The Finance Department is pleased to submit the Comprehensive Annual Financial Report (CAFR) for the City of Apopka, Florida for the fiscal year ended September 30, 2013, in accordance with the requirements of the City Charter, Florida Statutes, and Rules of the Florida Auditor General. The CAFR is published to provide the City Council, City staff, citizens, bondholders and other interested parties with detailed information concerning the financial condition and activities of the City.

This report reflects management's representations concerning the finances of the City. Ultimately, management is responsible for the completeness and reliability of the information presented in this report. To provide a reasonable basis for these representations, City management has established a comprehensive internal control framework designed to protect the City's assets from loss, theft, or misuse and to compile sufficient, reliable information for the preparation of the City's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City.

The City's financial statements have been audited by Shumacker, Johnston & Ross, PA, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded that there was a reasonable basis for rendering an unqualified opinion that the City's financial statements for the fiscal year ended September 30, 2013, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The financial section also includes a narrative introduction, overview and analysis of the September 30, 2013 financial statements to accompany the basic financial statements in the form of Management's Discussion and Analysis ("MD&A"). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditor.

Profile of the City

The City of Apopka, incorporated in 1882, is located in northwest Orange County within the Orlando Metropolitan Area. The City is the second largest municipality in Orange County and continues to be one of the County's fastest growing municipalities. The City currently occupies a land area of 33.46 square miles and has a population of 44,129. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the city council.

The City operates under the council-mayor form of government. Policy-making and legislative authority are vested in a city council consisting of the mayor and four other members. The city council is responsible for establishing policy, passing ordinances and resolutions, adopting the budget, appointing committees, plus other duties. The mayor is responsible for carrying out the policies and ordinances of the city council, for overseeing the day-to-day operations of the government, and for appointing the chief administrative officer. The city council is elected on a non-partisan basis. City council members serve four-year staggered terms, with two council members elected every two years. The mayor is elected to serve a four-year term. The mayor and city council members are elected at large.

The City provides a full range of services, including police and fire protection; the construction and maintenance of streets, sidewalks and other infrastructure; engineering; planning and community development; code enforcement; recreational activities and cultural events; and administration and support services. In addition, the City operates enterprise funds for water, wastewater, reclaimed water and sanitation services.

The annual budget serves as the foundation for the City's financial planning and control. All departments of the City are required to submit requests for appropriation to the City's chief administrative officer, who then uses these requests as the basis for developing a proposed budget. The mayor presents the proposed millage rate and budget to the city council on the third Wednesday in July. The city council is required to hold two public hearings on the millage rate and budget in September and to adopt a millage rate and final budget by no later than September 30th, the close of the City's fiscal year.

The appropriated budget is prepared by fund, department or division and function, thus establishing budgetary control at the individual fund level. Department heads may make transfers of appropriations within a department or division. However, transfers between funds or departments, require the approval of the chief administrative officer. Budget revisions that alter the total revenues, expenses or reserves of any fund must be approved by the city council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an annual budget has been adopted. For the General Fund, this comparison is presented on page 25, as part of the basic financial statements. For other governmental funds, this comparison is presented in the combining and individual fund statements and schedules section on pages 80-85.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Local economy. The City continues to experience an economic slowdown consistent with other areas of the county. The condition appears to be cyclical, and is not expected to have a long-term negative impact to any greater extent locally than what is happening nationally. The local economy strongly benefits from its proximity to Orlando and related employment opportunities. The unemployment rate for the Apopka area was 5.6% for 2013.

Apopka's standards for services are considered excellent and its tax rates compare favorably to other areas. A stable growth rate for many recurring revenue sources, combined with an abundance of developable land and a stable local building industry should provide continued expansion of the City's revenue base.

Currently, the City has approximately 606 platted lots available for construction. There are numerous builders and developers who are either in the process of developing those lots or will be developing them in the near future.

It is expected that future residential and commercial construction will continue to have a major impact on the City. Increases in revenue from the associated utility taxes, franchise fees and intergovernmental revenues can be directly related to increases in population. Revenue from licenses and permits is also expected to remain stable.

Long-term financial planning and major initiatives. The City maintains a five-year Capital Improvement Program (CIP) which serves as its planning document to ensure that its facilities, equipment, and infrastructure are well maintained and operating in peak condition. In addition to the CIP, the City has master plans identifying the present and future capital expansion needs of various facilities and systems with funding levels necessary to meet those capital needs. Currently, the City maintains master plans for water, wastewater, reclaimed water, drainage, recreation and traffic circulation. These plans are periodically reviewed and updated.

In a collaborative effort between the Florida Department of Transportation (FDOT) and the Orlando-Orange County Expressway Authority, construction has begun on the \$1.7 billion Wekiva Parkway (SR 429). The Wekiva Parkway is a 25-mile toll road that will complete Central Florida's beltway around northwest metropolitan Orlando. The parkway will provide an alternative to Interstate 4, and relieve US 441, SR 46 and other area roads of traffic congestion resulting from growth and travel between Orange, Lake, and Osceola counties. The completion of the Wekiva Parkway will have a significant impact on the future growth of northwest Orange County.

The City has worked extensively to become a major player in Orange County by focusing on economic development programs. Common interests for economic development led the cities of Apopka, Ocoee and Winter Garden to form the Tri-Cities Partnership. An economic development consultant was retained to assess the qualities of our local business, government and educational environments to make recommendations regarding an economic development plan that will help existing businesses grow and to attract new businesses to our communities. This study is ongoing and will lead to recommendations for the Tri-Cities members to consider for further growth and improvement of our business climate.

In an effort to support eco-tourism for Lake Apopka's north shore wilderness, the City led the preparation of a strategic plan through a collaborative effort involving other interested local governments and environmental groups. This strategic plan outlines further recommended actions that bring Lake Apopka closer to a desired destination for tourists and local residents seeking outdoor recreation opportunities.

The City continues its vision for the 33 acre Town Center Project situated around the Highland Manor Restaurant. This project will have a positive impact on the economic future of the City with an anticipated \$138,000,000 capital investment.

With an announcement from Florida Hospital that a replacement hospital will be located at the corner of Harmon Road and Ocoee-Apopka Road, the City initiated planning activities to address both the re-purposing of the existing hospital campus and the urbanization of the area surrounding the new campus site. A small area study is underway and will address land use and transportation planning needs not only for the new hospital site, but also for new commercial, office and residential development that will follow it.

Due to the City's projected future growth rate, the City finds it necessary to expand its wastewater treatment facilities from its current capacity of 4.5 million gallons per day to 8 million gallons. The City has completed the design stage of the wastewater treatment plant and plans to begin construction in the near future.

Relevant financial policies. The City has established a comprehensive set of financial policies which it uses to achieve and maintain a long-term stable and positive financial condition. More specifically it provides guidelines for planning and directing the financial affairs of the City. A part of this policy requires the City to annually review its utility rates to ensure that sufficient revenues are generated to cover operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Apopka for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2012. This was the thirtieth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles (GAAP) and applicable program requirements.

A Certificate of Achievement is valid for a period of one year only. However, we believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The City also received the GFOA's Distinguished Budget Presentation Award for its annual budget document dated September 19, 2012. To qualify for the Distinguished Budget Presentation Award, the government's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

Acknowledgements

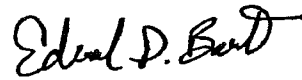
The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the Finance Department. We would like to express our appreciation to all members of the department who assisted and contributed to its preparation. Also, appreciation is expressed to all employees throughout the City, particularly those employees who were instrumental in the successful completion of this report.

We would like to especially thank the Mayor and the City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,



Richard D. Anderson
Chief Administrative Officer



Edward D. Bass II, CPA, CGFO
Finance Director

CITY OF AOPKA
PRINCIPAL CITY OFFICIALS
FISCAL YEAR ENDED 2013

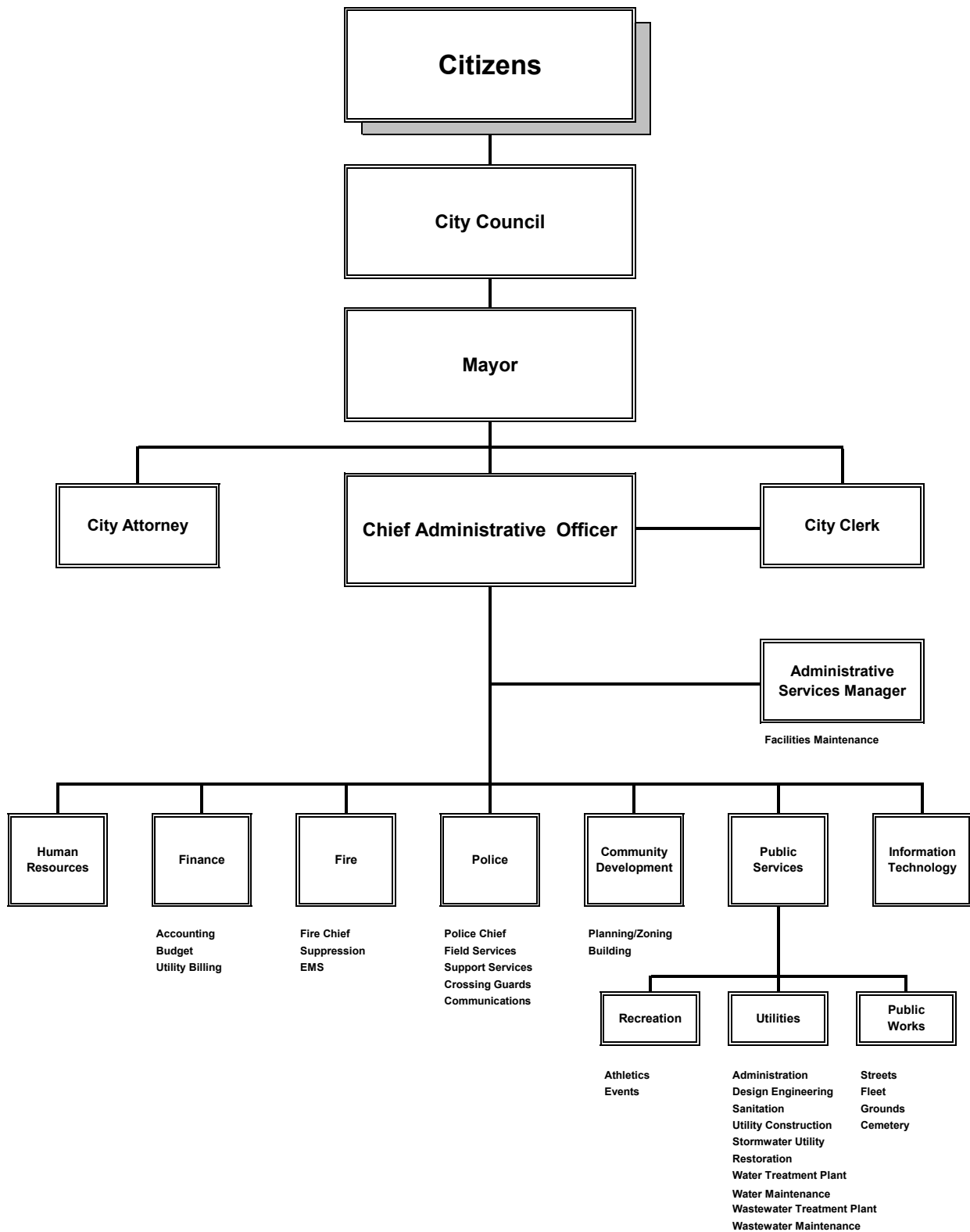
ELECTED OFFICIALS

Mayor	John H. Land
Vice-Mayor-Commissioner	J. William Arrowsmith
Commissioner	Billie L. Dean
Commissioner	Marilyn U. McQueen
Commissioner	Joe Kilsheimer

ADMINISTRATIVE OFFICIALS

Chief Administrative Officer	Richard D. Anderson
City Attorney	Frank Kruppenbacher
City Clerk	Janice G. Goebel
Fire Chief	George L. Bronson
Police Chief	Robert M. Manley
Community Development Director	R. Jay Davoll
Finance Director	Edward D. Bass, II
Human Resources Director	Sharon P. Thornton
Information Technology Director	Donald Kahrs
Public Services Director	John E. Jreij

CITY OF AOPKA
ORGANIZATIONAL CHART
 FISCAL YEAR ENDED 2013





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Apopka
Florida**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

Executive Director/CEO

FINANCIAL SECTION

Shumacker, Johnston & Ross, PA

Certified Public Accountants

J. Cecil Shumacker, CPA
Robert E. Johnston, CPA (1982-2001)
W. Chet Ross, CPA

American Institute of
Certified Public Accountants

Florida Institute of
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

April 21, 2014

Honorable Mayor and Members of
the City Council
City of Apopka, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Apopka, Florida as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and the individual fund financial statements of the City of Apopka, Florida as of and for the year ended September 30, 2013, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the City of Apopka, Florida as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Also, in our opinion, the individual fund financial statements as of September 30, 2013, and for the year then ended, present fairly, in all material respects, the financial position of each of the individual funds of the City of Apopka, Florida, as of September 30, 2013, and the results of operations of such funds and the cash flows of individual proprietary funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 16, and the budgetary comparisons for the General Fund, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Apopka, Florida's basic financial statements and on the individual fund financial statements. The financial information listed in the table of contents as Schedule of Budgetary Compliance, Capital Assets Used in the Operation of Governmental Activities, Schedule of Expenditures of Federal Awards and State Financial Assistance, and the Statistical Section are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*

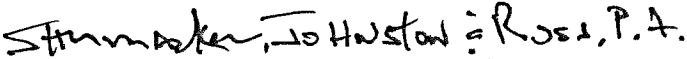
The Schedule of Budgetary Compliance, Capital Assets Used in the Operation of Governmental Activities, and the Schedule of Expenditures of Federal Awards and State Financial Assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to

prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic and individual fund financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Budgetary Compliance, Capital Assets Used in the Operation of Governmental Activities, and the Schedule of Expenditures of Federal Awards and State Financial Assistance are fairly stated, in all material respects, in relation to the basic financial statements and to the financial statements of each of the respective individual funds taken as a whole.

The Statistical Section as listed in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic and individual fund financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2014 on our consideration of the City of Apopka's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Apopka's internal control over financial reporting and compliance.


Shumacker, Johnston & Ross, PA

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Apopka, Florida, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of this report.

As with other sections of this financial report, the information contained within this Management's Discussion and Analysis (MD&A) should be considered only a part of a greater whole. The reader of this statement should take time to read and evaluate all sections of this report, including the notes to the financial statements and the other required supplementary information that is provided in addition to this MD&A.

FINANCIAL HIGHLIGHTS

- The assets of the City of Apopka exceeded its liabilities at the close of the most recent fiscal year by \$214,428,727 (net position). Of this amount, \$30,010,002 (unrestricted net assets) may be used to meet the City's ongoing obligations to citizens and creditors in accordance with the City's fund designation and fiscal policies.
- The City's total net assets decreased by \$1,445,375.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$23,910,157. Approximately 36% of this total amount or \$8,788,248 is unassigned and available for use within the City's fund designation and fiscal policies.
- At the end of the current fiscal year, the unrestricted fund balance (total of the *committed*, *assigned*, and *unassigned* components of *fund balance*) for the general fund was \$10,346,516, or approximately 26% of the total general fund expenditures and transfers out for the year.
- The City's total capital assets at the close of the current fiscal year were \$202,244,313 (net of depreciation).
- The City's total outstanding debt decreased by \$2,334,187 during the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the City's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net assets changed during the most recent fiscal year. All changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected charges for services and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, transportation, environmental, and culture and recreation. The business-type activities of the City include water, wastewater, reclaimed water, and sanitation operations.

The government-wide financial statements can be found on pages 17-20 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been identified for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, because it is considered a major fund. Data from the other six governmental funds are combined into a single, aggregated presentation. Individual

fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its major governmental fund (General). Budgetary comparison statements have been provided for this fund to demonstrate compliance with the budget.

The basic governmental funds financial statements can be found on pages 21-25 of this report.

Proprietary funds. The City maintains two proprietary funds. An enterprise fund is a type of proprietary fund used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, wastewater, reclaimed water, and sanitation operations. The water, wastewater, and reclaimed water enterprise fund is referred to as the utility system fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the utility system fund and sanitation fund, both of which are considered to be major funds of the City.

The basic proprietary fund financial statements can be found on pages 26-30 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the governmental-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City uses fiduciary funds to account for its three pension plans.

The basic fiduciary fund financial statements can be found on pages 31-32 of this report.

Notes to the financial statements. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 33-71 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension and other postemployment benefits (OPEB) to its employees.

Required supplementary information can be found on pages 72-75 of this report.

Combining statements. The combining statements referred to earlier in connection with non-major governmental funds are presented following the required supplementary information.

Combining and individual fund statements and schedules can be found on pages 76-85 of this report.

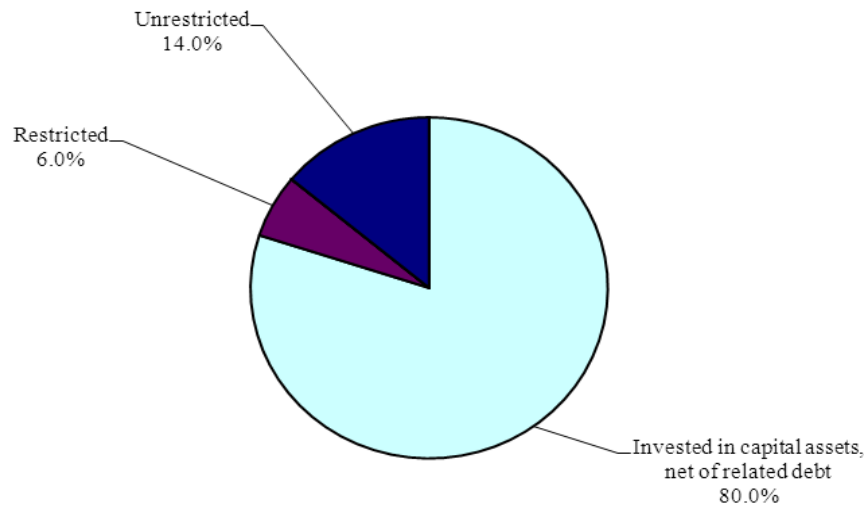
GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Apopka, assets exceeded liabilities by \$214,428,727 as of September 30, 2013. The following table reflects the condensed statement of net position for the current and preceding fiscal years.

CITY OF APOPKA'S NET POSITION

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$ 29,528,541	\$ 27,698,902	\$ 32,211,241	\$ 29,864,525	\$ 61,739,782	\$ 57,563,427
Capital assets	98,311,860	99,665,263	103,932,453	105,265,501	202,244,313	204,930,764
Noncurrent assets	2,359,724	1,888,379	684,283	536,025	3,044,007	2,424,404
Total assets	<u>130,200,125</u>	<u>129,252,544</u>	<u>136,827,977</u>	<u>135,666,051</u>	<u>267,028,102</u>	<u>264,918,595</u>
Current and other liabilities	6,367,336	4,480,254	2,354,821	1,954,874	8,722,157	6,435,128
Long-term liabilities outstanding	20,915,658	22,039,423	20,474,633	20,569,942	41,390,291	42,609,365
Total liabilities	<u>27,282,994</u>	<u>26,519,677</u>	<u>22,829,454</u>	<u>22,524,816</u>	<u>50,112,448</u>	<u>49,044,493</u>
Total deferred inflows of resources	2,330,550	-	156,377	-	2,486,927	-
Net position:						
Invested in capital assets, net of related debt	86,764,954	87,869,626	85,141,627	85,285,775	171,906,581	173,155,401
Restricted	2,174,523	2,032,131	10,337,621	9,842,130	12,512,144	11,874,261
Unrestricted	11,647,104	12,831,110	18,362,898	18,013,330	30,010,002	30,844,440
Total net position	<u>\$ 100,586,581</u>	<u>\$ 102,732,867</u>	<u>\$ 113,842,146</u>	<u>\$ 113,141,235</u>	<u>\$ 214,428,727</u>	<u>\$ 215,874,102</u>

Total Net Position



The largest portion of the City's net assets (\$171,906,581 or 80%) reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery, vehicles, equipment, intangible assets, and construction in progress), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net assets (\$12,512,144 or 6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$30,010,002 or 14%) may be used to meet the City's ongoing obligations to citizens and creditors.

As of September 30, 2013, the City is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The City's total net assets decreased by \$1,445,375. There was a decrease of \$1,184,006 in unrestricted net assets reported in connection with the City's governmental activities. This decrease is primarily due to an increase in other postemployment benefits liability. The business-type activities increased by \$349,568 as a result of an increase in revenues that are earmarked for future capital outlay.

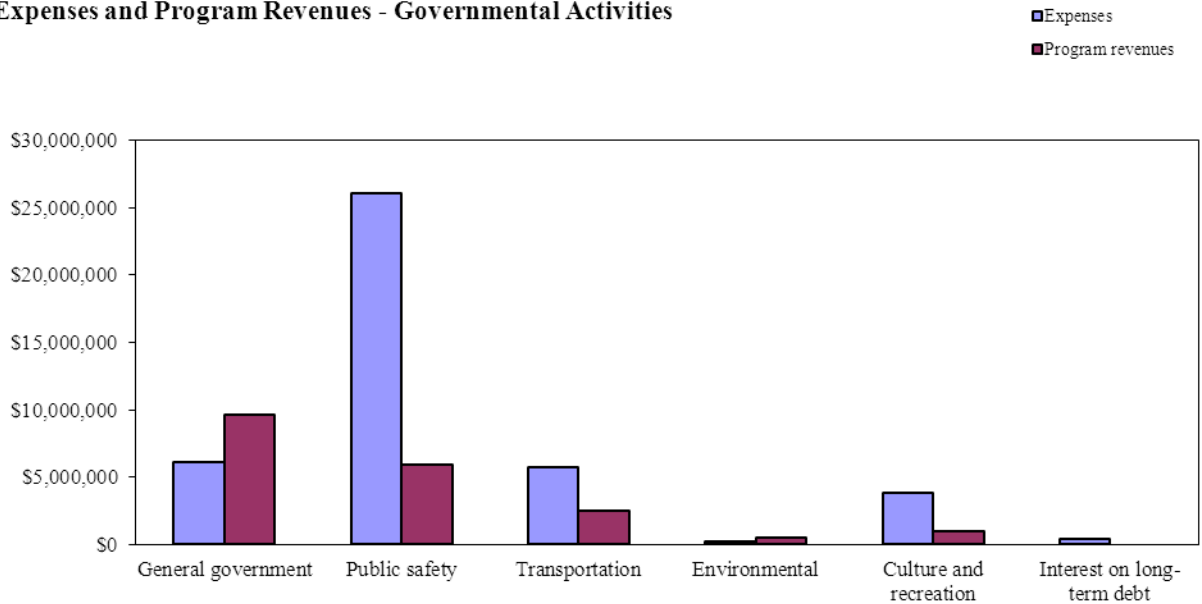
Statement of activities. As noted earlier, the statement of activities presents information showing how the City’s net position changed during the fiscal year. In the case of the City of Apopka, net position changed by (\$1,445,375) as of September 30, 2013. The following table reflects the condensed statement of activities for the current and preceding fiscal years.

CITY OF APOPKA’S CHANGES IN NET POSITION

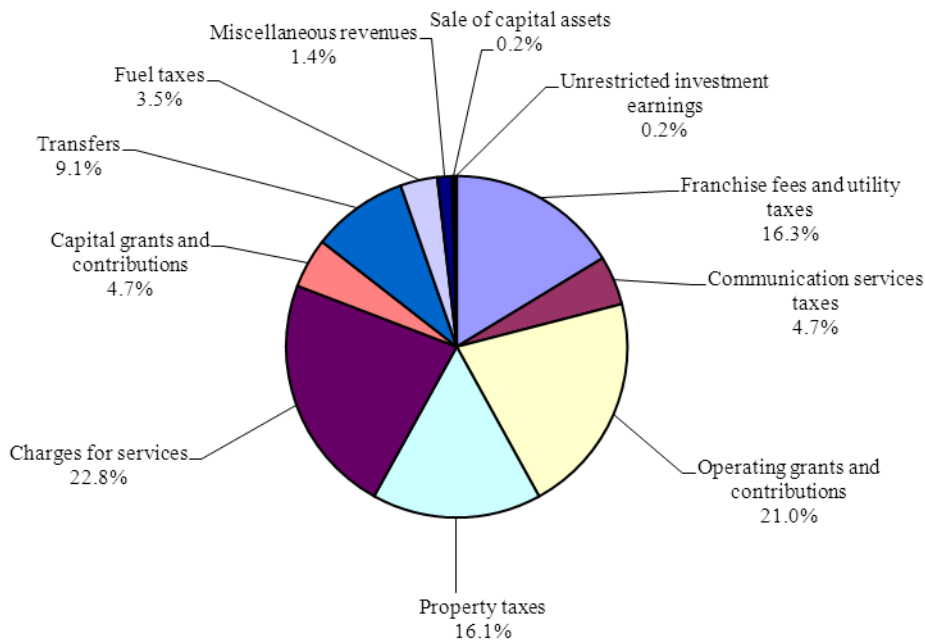
	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	\$ 9,176,065	\$ 8,217,915	\$ 18,641,254	\$ 18,752,359	\$ 27,817,319	\$ 26,970,274
Operating grants and contributions	8,468,829	7,658,910	158,505	205,628	8,627,334	7,864,538
Capital grants and contributions	1,904,213	2,474,554	3,901,342	2,107,631	5,805,555	4,582,185
General revenues:						
Property taxes	6,473,486	6,708,582	-	-	6,473,486	6,708,582
Fuel taxes	1,412,722	1,308,220	-	-	1,412,722	1,308,220
Communication services taxes	1,874,252	1,878,636	-	-	1,874,252	1,878,636
Franchise fees and utility taxes	6,576,352	6,449,976	42,346	34,695	6,618,698	6,484,671
Sale of capital assets	81,374	(100,645)	16,238	41,647	97,612	(58,998)
Unrestricted investment earnings	95,308	122,567	84,191	93,332	179,499	215,899
Miscellaneous revenues	561,578	490,664	-	-	561,578	490,664
Total revenues	36,624,179	35,209,379	22,843,876	21,235,292	59,468,055	56,444,671
Expenses:						
General government	6,148,920	6,995,371	-	-	6,148,920	6,995,371
Public safety	26,038,039	23,502,477	-	-	26,038,039	23,502,477
Transportation	5,781,288	5,440,391	-	-	5,781,288	5,440,391
Environmental	236,843	203,250	-	-	236,843	203,250
Culture and recreation	3,802,962	2,699,130	-	-	3,802,962	2,699,130
Interest on long-term debt	440,843	501,906	-	-	440,843	501,906
Utility system	-	-	15,066,790	13,793,770	15,066,790	13,793,770
Sanitation	-	-	3,397,745	3,397,041	3,397,745	3,397,041
Total expenses	42,448,895	39,342,525	18,464,535	17,190,811	60,913,430	56,533,336
Increase (decrease) in net position before transfers	(5,824,716)	(4,133,146)	4,379,341	4,044,481	(1,445,375)	(88,665)
Transfers	3,678,430	3,470,190	(3,678,430)	(3,470,190)	-	-
Increase (decrease) in net position	(2,146,286)	(662,956)	700,911	574,291	(1,445,375)	(88,665)
Net position– October 1	102,732,823	103,395,823	113,141,235	112,566,944	215,874,102	215,962,767
Net position – September 30	\$ 100,586,581	\$ 102,732,867	\$ 113,842,146	\$ 113,141,235	\$ 214,428,727	\$ 215,874,102

Governmental activities. Governmental activities decreased the City’s net position by \$2,146,286.

Expenses and Program Revenues - Governmental Activities

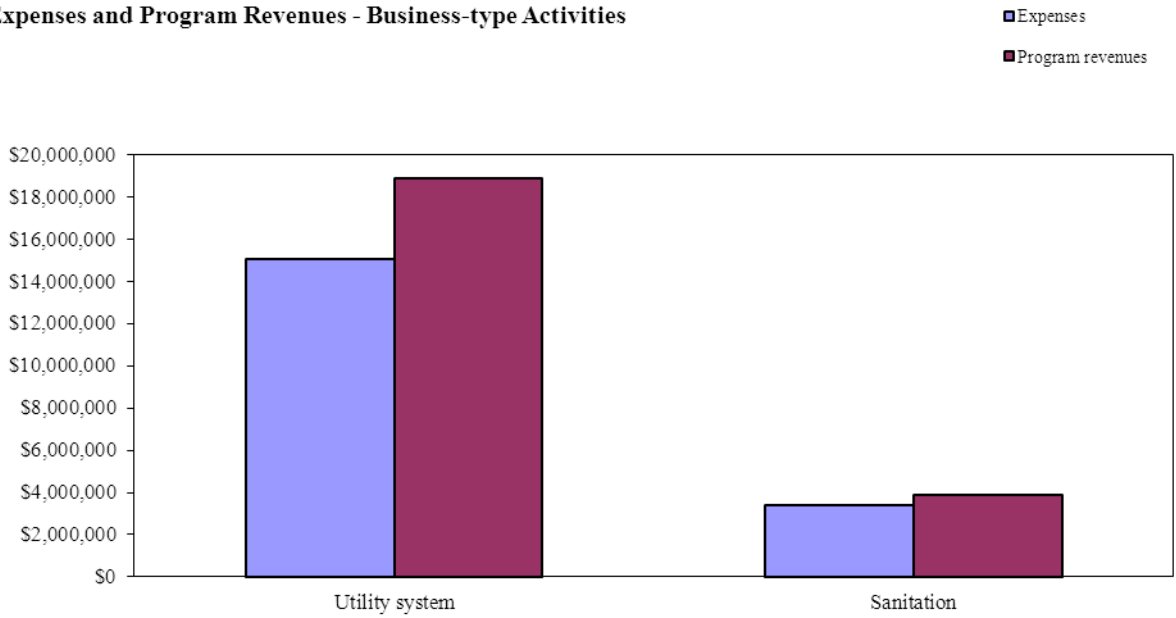


Revenues by Source - Governmental Activities

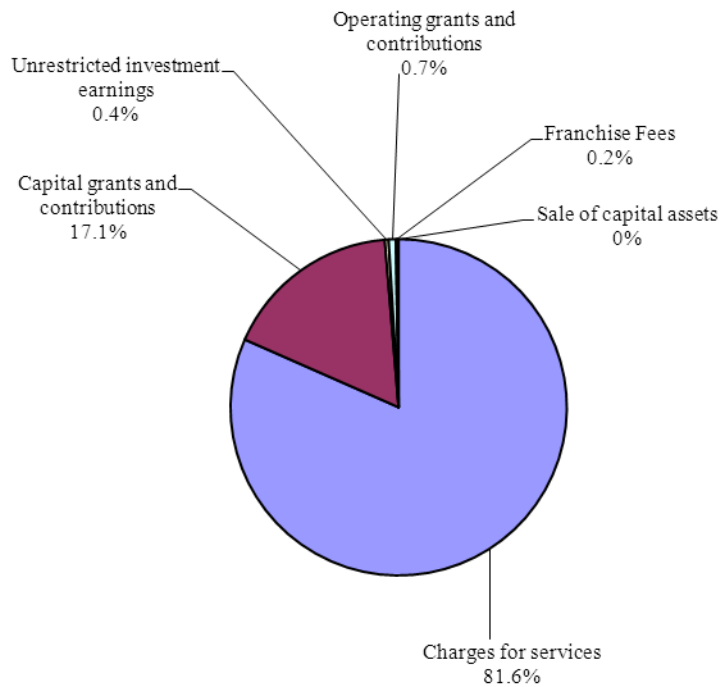


Business-type activities. Business-type activities increased the City's net position by \$700,911.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



Governmental activities. As of the end of the current fiscal year, the City of Apopka's governmental activities reported changes in net position of (\$2,146,286). A key factor for this decrease is due to the increase in other postemployment benefits liability. An additional factor for the overall decrease was the completion of phase one of the streetscape project and upgrade to the streetlights on Main Street.

Business-type activities. As of the end of the current fiscal year, the City of Apopka's business-type activities reported changes in net position of \$700,911. The majority of this increase was due to increased revenues in service charges earmarked for future capital outlay.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City of Apopka uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental funds. The focus of the City of Apopka's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the unassigned and assigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Apopka's governmental funds reported combined ending fund balances of \$23,910,157. Approximately 40% of this total amount (\$9,643,071) constitutes the unassigned and assigned fund balance. The remainder of the fund balance consists of nonspendable funds totaling \$215,035, restricted funds of \$2,174,523 and committed funds of \$11,877,528.

The general fund is the chief operating fund of the City of Apopka. At the end of the current fiscal year, unassigned and assigned fund balance of the general fund was \$9,643,071, while total fund balance reached \$11,526,352. As a measure of the general fund's liquidity, it may be useful to compare both unassigned and assigned fund balance and total fund balance to total fund expenditures and transfers out. The unassigned and assigned fund balance represents 24% of total general fund expenditures and transfers out, while total fund balance represents 29% of that same amount.

The fund balance of the City of Apopka's general fund decreased by \$257,776 during the current fiscal year. This decrease in the general fund balance is reflective of a transfer to the streets improvement fund for completion of phase one of the streetscape project and upgrade to the streetlights on Main Street.

The fund balance of the City of Apopka's other governmental funds increased by \$518,314 during the current fiscal year. A key factor for this increase in other governmental funds balance is primarily due to an increase in transportation impact and stormwater fees earmarked for future capital improvements.

Proprietary funds. The City's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail.

At the end of the current fiscal year, the City of Apopka's utility system and sanitation funds reported unrestricted net position of \$17,513,497 and \$849,401 respectively. The utility system reported an increase in net position of \$939,892 and the sanitation fund reported a decrease in net position of \$238,981.

The net assets of the City of Apopka's proprietary funds increased by \$700,911 during the current fiscal year. A key factor for this increase was due to increased revenues in service charges earmarked for future capital outlay.

GENERAL FUND BUDGETARY HIGHLIGHTS

The differences between the general fund original budgeted revenues and the final budgeted revenues was \$1,460,448 primarily due to (1) the insurance premium tax dollars received by the State of Florida for the public safety (Fire and Police) pension plans and (2) projected increases in charges for services. Actual revenues were \$1,633,165 more than budgetary expectations. The final budgeted expenditures were \$4,361,990 more than the original budget primarily due to (1) increases in public safety operations and (2) capital projects that were carried forward from 2012. The city has a policy that any capital project funded in a budget year is carried forward into future budgets until the project is completed. Actual expenditures of the general fund were \$434,282 more than the final budgeted amount.

During the year, overall revenues and other financing sources were more than budgetary estimates and actual expenditures and other financing uses were less than budgetary estimates, demonstrating an overall positive variance of \$1,153,895.

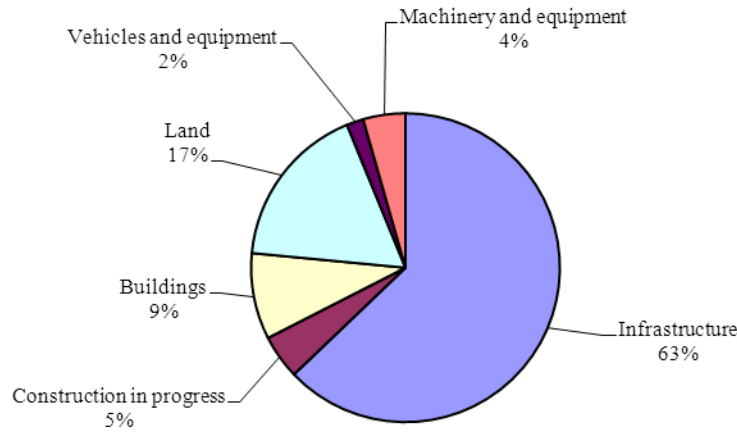
CAPITAL ASSETS

The City of Apopka's investment in capital assets for its governmental and business-type activities as of September 30, 2013, amounts to \$202,244,313 (net of depreciation). This investment in capital assets includes land, buildings, infrastructure, machinery, vehicles, equipment, intangible assets and construction in progress. The total net decrease in the City of Apopka's investment in capital assets for the current fiscal year was \$2,686,453 or 1.3%.

CITY OF APOPKA'S CAPITAL ASSETS
(net of depreciation)

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$ 27,064,603	\$ 26,779,361	\$ 7,924,275	\$ 7,924,275	\$ 34,988,878	\$ 34,703,636
Buildings	8,569,573	8,676,013	9,681,115	10,414,268	18,250,688	19,090,281
Infrastructure	53,360,758	55,600,080	73,769,530	74,811,809	127,130,288	130,411,889
Machinery and equipment	5,161,911	3,984,859	3,788,392	4,427,202	8,950,303	8,412,061
Vehicles and equipment	2,455,334	1,456,409	1,114,033	1,305,902	3,569,367	2,762,311
Construction in progress	1,699,681	3,168,543	7,655,108	6,382,045	9,354,789	9,550,588
Total capital assets	\$ 98,311,860	\$ 99,665,265	\$ 103,932,453	\$ 105,265,501	\$ 202,244,313	\$ 204,930,766

Total Capital Assets



Major capital asset events completed during the current fiscal year included the following:

- Capitalization of the public safety wi-fi system \$2,828,052.
- Purchase of two new fire trucks \$1,016,562
- Acquisition of property for future city improvements \$403,122.
- Various projects related to water and wastewater improvements \$223,968

Additional information on the City of Apopka's capital assets can be found in note 5 on pages 45-46 of this report.

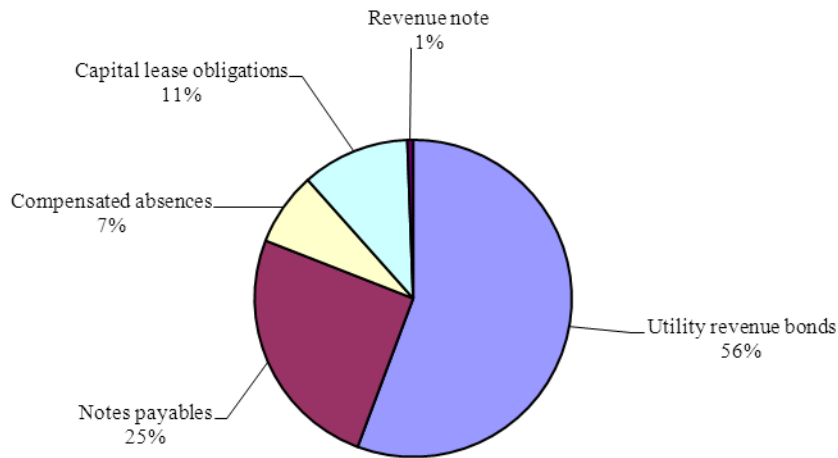
DEBT ADMINISTRATION

At the end of the current fiscal year, the City of Apopka had a total outstanding debt of \$31,301,558. Of this amount, \$17,435,000 represents debt secured by utility system revenues. The remainder of the City's debt except for compensated absences is secured by available revenue sources other than ad valorem taxes.

CITY OF APOPKA'S OUTSTANDING DEBT

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Utility revenue bonds	\$ -	\$ -	\$ 17,435,000	\$ 19,615,000	\$ 17,435,000	\$ 19,615,000
Revenue note	184,500	215,250	-	-	184,500	215,250
Capital lease obligations	3,439,297	3,954,566	-	-	3,439,297	3,954,566
Notes payables	7,900,500	7,600,000	-	-	7,900,500	7,600,000
Subtotals	11,524,297	11,769,816	17,435,000	19,615,000	28,959,297	31,384,816
Compensated absences	1,868,314	1,808,057	473,947	442,872	2,342,261	2,250,929
Total outstanding debt	\$ 13,392,611	\$ 13,577,873	\$ 17,908,947	\$ 20,057,872	\$ 31,301,558	\$ 33,635,745

Total Outstanding Debt



The City of Apopka's total debt decreased by \$2,334,187 or 6% over the prior fiscal year. The reason for this decrease was related to the issuance of utility revenue bonds to refinance previously outstanding utility revenue bonds reported in the business-type activities. This refinancing was done to take advantage of favorable interest rates. The result is expected to yield a decrease in future debt payments of approximately \$4,686,113 over the remaining life of the bonds.

The City's utility revenue bonds hold an "AA-" rating from Standard & Poor's and an "Aa2" credit rating from Moody's Investors Service.

Additional information on the City of Apopka's long-term debt can be found in note 6 on pages 47-53 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In the fiscal year (FY) 2013-14 budget, general fund revenues and transfers in are budgeted to increase by 6.18% over the preceding budget year with general property taxes making up about 19% of general fund budgeted revenues and transfers in. Certified assessed valuations increased by 3.06% over the preceding fiscal year. The operating millage rate for FY 2014 was set slightly below the prior year at 3.4727 mills. Due to a slight increase in new construction the projected property tax revenues were estimated to increase by \$136,000 or 2%. In order to take advantage of savings related to debt service, the City refinanced the public safety communications capital lease during FY 2014.

The recent events surrounding the slowdown of real estate activity, increased foreclosures, declining property values, and the financial market crisis will continue to have an effect on the City's future budgets. Retail sales are rebounding slightly so the City anticipates a modest increase in sales tax revenues.

The fiscal year 2013-14 utility system operation is budgeted to increase by 2.58%, while the sanitation operation is budgeted to increase by 2.45%. During FY 2014 there was no increase to the water, reclaimed water and wastewater rates. The City anticipates issuing debt for several new compressed natural gas sanitation trucks in order to provide a cleaner more efficient sanitation operation.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Apopka's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Department, P.O. Box 1229, Apopka, Florida 32704-1229.

BASIC FINANCIAL STATEMENTS

CITY OF APOPKA, FLORIDA
STATEMENT OF NET POSITION
September 30, 2013

ASSETS	Governmental Activities	Business-Type Activities	Total
Current Assets:			
Cash and cash equivalents	\$ 24,556,494	\$ 18,126,633	\$ 42,683,127
Internal balances	60,989	(60,989)	-
Receivables, net	1,875,402	2,155,128	4,030,530
Due from other governments	958,147	60,167	1,018,314
Inventories	161,842	820,934	982,776
Prepaid items	53,193	210	53,403
Other asset	250,000	-	250,000
Restricted Assets:			
Cash & cash equivalents	<u>1,612,474</u>	<u>11,109,158</u>	<u>12,721,632</u>
 Total Current Assets	 <u>29,528,541</u>	 <u>32,211,241</u>	 <u>61,739,782</u>
Noncurrent Assets:			
Bond issue costs, net	42,500	221,805	264,305
Land and other nondepreciable assets	28,764,284	15,579,383	44,343,667
Capital assets, net of depreciation	69,547,576	88,353,070	157,900,646
Net pension obligation	<u>2,317,224</u>	<u>462,478</u>	<u>2,779,702</u>
 Total Noncurrent Assets	 <u>100,671,584</u>	 <u>104,616,736</u>	 <u>205,288,320</u>
 Total Assets	 130,200,125	 136,827,977	 267,028,102

CITY OF APOPKA, FLORIDA
STATEMENT OF NET POSITION
September 30, 2013

LIABILITIES	Governmental Activities	Business-Type Activities	Total
Current Liabilities:			
Accounts payable	\$ 1,367,583	\$ 623,265	\$ 1,990,848
Due to other governments	827,103	164	827,267
Accrued liabilities	559,304	61,965	621,269
Retainage payable	139,876	-	139,876
Accrued interest payable	218,106	-	218,106
Capital leases payable	516,312	-	516,312
Bonds and notes payable	992,307	710,000	1,702,307
Due to pension beneficiaries	341,288	50,772	392,060
Compensated absences	1,352,777	293,495	1,646,272
Customer utility deposits	-	615,160	615,160
Deposits	52,680	-	52,680
Total Current Liabilities	6,367,336	2,354,821	8,722,157
Noncurrent Liabilities:			
Capital leases payable	2,922,985	-	2,922,985
Compensated absences	515,537	180,451	695,988
Bonds payable, net	-	18,080,826	18,080,826
Notes payable	7,115,302	-	7,115,302
Other postemployment benefits liability	10,361,834	2,213,356	12,575,190
Total Noncurrent Liabilities	20,915,658	20,474,633	41,390,291
Total Liabilities	27,282,994	22,829,454	50,112,448
DEFERRED INFLOWS OF RESOURCES			
Unearned revenues	712,671	-	712,671
Developer escrows	503,879	156,377	660,256
Unavailable revenues	1,114,000	-	1,114,000
Total deferred inflows of resources	2,330,550	156,377	2,486,927
NET POSITION			
Invested in capital assets, net of related debt	86,764,954	85,141,627	171,906,581
Restricted for:			-
Capital improvements	-	10,137,621	10,137,621
Renewal, replacements, & improvements	-	200,000	200,000
Streets Improvement	1,072,287	-	1,072,287
Law Enforcement	137,435	-	137,435
Public Safety	364,278	-	364,278
Culture & Recreation	38,474	-	38,474
Capital Projects	562,049	-	562,049
Unrestricted	11,647,104	18,362,898	30,010,002
Total Net Position	\$ 100,586,581	\$ 113,842,146	\$ 214,428,727

CITY OF APOPKA, FLORIDA
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2013

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Primary government			
Governmental activities:			
General government	\$ 6,148,920	\$ 1,935,229	\$ 7,503,362
Public safety	26,038,039	4,989,182	892,287
Transportation	5,781,288	959,100	-
Environmental	236,843	401,239	72,380
Culture/Recreation	3,802,962	891,315	800
Interest and other fiscal charges on long-term debt	440,843	-	-
Total governmental activities	<u>42,448,895</u>	<u>9,176,065</u>	<u>8,468,829</u>
Business-Type activities:			
Utility System	15,066,790	14,779,313	-
Sanitation	3,397,745	3,861,941	-
Total business-type activities	<u>18,464,535</u>	<u>18,641,254</u>	<u>-</u>
Total primary government	<u>\$ 60,913,430</u>	<u>\$ 27,817,319</u>	<u>\$ 8,468,829</u>

General revenues:
Property taxes
Gasoline taxes
Franchise fees
Communications services tax
Utility taxes
Gain on sale of capital assets
Unrestricted investment earnings
Miscellaneous revenues
Transfers

Total general revenues
and transfers

Changes in net position

Net position - beginning

Net position - ending

CITY OF APOPKA, FLORIDA
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2013

Program Revenues	Net (Expense) Revenue and Changes in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Capital Grants and Contributions			
\$ 204,149	\$ 3,493,820	\$ -	\$ 3,493,820
25,000	(20,131,570)	-	(20,131,570)
1,578,416	(3,243,772)	-	(3,243,772)
-	236,776	-	236,776
96,648	(2,814,199)	-	(2,814,199)
<u>-</u>	<u>(440,843)</u>	<u>-</u>	<u>(440,843)</u>
<u>1,904,213</u>	<u>(22,899,788)</u>	<u>-</u>	<u>(22,899,788)</u>
4,059,847	-	3,772,370	3,772,370
<u>-</u>	<u>-</u>	<u>464,196</u>	<u>464,196</u>
<u>4,059,847</u>	<u>-</u>	<u>4,236,566</u>	<u>4,236,566</u>
<u>\$ 5,964,060</u>	<u>(22,899,788)</u>	<u>4,236,566</u>	<u>(18,663,222)</u>
	6,473,486	-	6,473,486
	1,412,722	-	1,412,722
	3,541,536	42,346	3,583,882
	1,874,252	-	1,874,252
	3,034,816	-	3,034,816
	81,374	16,238	97,612
	95,308	84,191	179,499
	561,578	-	561,578
	<u>3,678,430</u>	<u>(3,678,430)</u>	<u>-</u>
	<u>20,753,502</u>	<u>(3,535,655)</u>	<u>17,217,847</u>
	<u>(2,146,286)</u>	<u>700,911</u>	<u>(1,445,375)</u>
	<u>102,732,867</u>	<u>113,141,235</u>	<u>215,874,102</u>
	<u>\$ 100,586,581</u>	<u>\$ 113,842,146</u>	<u>\$ 214,428,727</u>

CITY OF AOPKA, FLORIDA
BALANCE SHEET
ALL GOVERNMENTAL FUNDS
September 30, 2013

	Governmental Funds		
	General	Other	Total
ASSETS			
Cash and cash equivalents	\$ 12,908,050	\$ 11,648,444	\$ 24,556,494
Restricted assets:			
Cash and cash equivalents	402,752	1,209,722	1,612,474
Receivables	1,839,469	35,933	1,875,402
Due from other governments	808,393	149,754	958,147
Inventories	161,842	-	161,842
Prepaid items	53,193	-	53,193
Due from other funds	279,922	-	279,922
Other assets - deposit	250,000	-	250,000
Total Assets	\$ 16,703,621	\$ 13,043,853	\$ 29,747,474
LIABILITIES			
Accounts payable	\$ 1,078,274	\$ 289,309	\$ 1,367,583
Due to other governments	827,103	-	827,103
Accrued liabilities	554,674	4,630	559,304
Retainage payable	-	139,876	139,876
Due to pension beneficiaries	337,282	4,006	341,288
Due to other funds	-	218,933	218,933
Deposits	52,680	-	52,680
Total Liabilities	2,850,013	656,754	3,506,767
DEFERRED INFLOWS OF RESOURCES			
Unearned revenues	712,671	-	712,671
Developer escrows	500,585	3,294	503,879
Unavailable revenues	1,114,000	-	1,114,000
Total Deferred Inflows	2,327,256	3,294	2,330,550
FUND BALANCES			
Nonspendable:			
Prepays	53,193	-	53,193
Inventory	161,842	-	161,842
Restricted for:			
Streets Improvement	-	1,072,287	1,072,287
Law Enforcement	-	137,435	137,435
Public Safety	364,278	-	364,278
Culture & Recreation	38,474	-	38,474
Capital Projects	562,049	-	562,049
Committed for:			
Transportation Improvements	-	6,405,520	6,405,520
Recreation Improvements	-	171,245	171,245
Stormwater Improvements	-	2,507,235	2,507,235
Community Redevelopment	-	2,090,083	2,090,083
Public Safety	111,084	-	111,084
Storage Retention	175,563	-	175,563
Tree Bank	416,798	-	416,798
Assigned for:			
Culture & Recreation	24,184	-	24,184
Insurance	300,000	-	300,000
Capital Project	530,639	-	530,639
Unassigned	8,788,248	-	8,788,248
Total Fund Balances	11,526,352	12,383,805	23,910,157
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 16,703,621	\$ 13,043,853	\$ 29,747,474

CITY OF APOPKA, FLORIDA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2013

Total governmental funds, fund balances		\$ 23,910,157
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets net of depreciation used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		98,311,860
Long-term liabilities are not due and payable in the current period and, accordingly, are not reported in the governmental funds.		
Long-term liabilities at year-end consist of:		
Notes Payable	\$ (7,900,500)	
Capital Leases Payable	(3,439,297)	
Revenue Note Series 1999	(184,500)	
Compensated Absences	(1,868,314)	
Net Other Postemployment Benefit Obligations	<u>(10,361,834)</u>	(23,754,445)
Liabilities accrued related to long-term debt (interest) are recognized in the governmental funds as expenditures in the period when they are due.		(218,106)
Net Pension Obligation is not an available financial resource and, therefore, is not reported as an asset in the governmental funds.		2,317,224
Note premiums are reported in the governmental funds when first issued, whereas these amounts are deferred and amortized in the government-wide statements.		(22,609)
Note issuance costs and discounts are reported in the governmental funds when first issued, whereas these amounts are deferred and amortized in the government-wide statements.		<u>42,500</u>
Net position of governmental activities		<u><u>\$ 100,586,581</u></u>

CITY OF APOPKA, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
For the Year Ended September 30, 2013

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Taxes	\$ 12,152,674	\$ 1,503,754	\$ 13,656,428
Licenses, fees and permits	5,346,169	-	5,346,169
Intergovernmental revenues	7,795,636	113,117	7,908,753
Charges for services	3,413,089	882,588	4,295,677
Fines and forfeitures	2,545,635	43,146	2,588,781
Impact Fees	43,150	1,381,905	1,425,055
Investment earnings	57,186	38,123	95,309
Miscellaneous revenues	1,057,374	13,389	1,070,763
 Total Revenues	 <u>32,410,913</u>	 <u>3,976,022</u>	 <u>36,386,935</u>
EXPENDITURES			
Current:			
General government	4,792,982	215,078	5,008,060
Public safety	23,032,974	38,300	23,071,274
Transportation	1,363,988	2,305,955	3,669,943
Environmental	97,004	102,787	199,791
Culture/Recreation	3,056,086	975	3,057,061
Capital outlay	2,477,104	1,534,040	4,011,144
Debt service - Principal payments	2,506,019	-	2,506,019
Debt service - Interest & Fees	499,535	-	499,535
Debt insurance costs	42,500	-	42,500
 Total Expenditures	 <u>37,868,192</u>	 <u>4,197,135</u>	 <u>42,065,327</u>
 Excess (Deficit) of Revenues Over (Under) Expenditures	 <u>(5,457,279)</u>	 <u>(221,113)</u>	 <u>(5,678,392)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	3,969,256	1,044,548	5,013,804
Transfers out	(1,030,253)	(305,121)	(1,335,374)
Debt issuance	2,260,500	-	2,260,500
 Total Other Financing Sources (Uses)	 <u>5,199,503</u>	 <u>739,427</u>	 <u>5,938,930</u>
 Net Change in Fund Balances	 (257,776)	 518,314	 260,538
 Fund Balances at Beginning of Year	 <u>11,784,128</u>	 <u>11,865,491</u>	 <u>23,649,619</u>
 Fund Balances at End of Year	 <u><u>\$ 11,526,352</u></u>	 <u><u>\$ 12,383,805</u></u>	 <u><u>\$ 23,910,157</u></u>

CITY OF APOPKA, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2013

Amounts reported for governmental activities in the Statement of Activities (pages 18 - 19) are different because:

Net Change in Fund Balances--Total Governmental Funds	\$ 260,538
Governmental funds report capital outlays as expenditures. In the Statement of Activities the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation, \$5,601,791, exceeded capital outlay, \$4,011,144 and developers contributions, \$237,244 in the current period.	(1,353,403)
Repayment of long-term debt is reported as an expenditure in governmental funds, but a reduction of long-term liabilities in the Statement of Net Position.	2,506,019
In the Statement of Activities, changes in interest accrued on outstanding notes and capital leases, whereas in governmental funds, interest expenditures are recorded when due.	55,480
Changes in compensated absences reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in the governmental funds.	(60,257)
Changes in the Net Pension Obligation reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.	428,845
Changes in Other Postemployment Benefits Liability reported in the Statement of Activities do not require the use of current financial resources and , therefore are not reported as expenditures in the governmental funds.	(1,768,720)
Issuance of long-term debt is reported as an other financing in governmental funds, but an increase of long-term liabilities in the Statement of Net Position.	(2,260,500)
Governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>45,712</u>
Change in Net Position of Governmental Activities	<u><u>\$ (2,146,286)</u></u>

CITY OF APOPKA, FLORIDA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 11,579,100	\$ 12,150,555	\$ 12,152,674	\$ 2,119
Licenses and permits	4,844,300	4,844,300	5,346,169	501,869
Intergovernmental revenues	7,416,700	7,497,115	7,795,636	298,521
Charges for services	2,353,600	2,676,122	3,413,089	736,967
Fines and forfeitures	2,218,100	2,232,490	2,545,635	313,145
Impact Fees	21,000	21,000	43,150	22,150
Investment income	98,000	98,000	57,186	(40,814)
Miscellaneous revenues	786,500	1,258,166	1,057,374	(200,792)
	<u>29,317,300</u>	<u>30,777,748</u>	<u>32,410,913</u>	<u>1,633,165</u>
EXPENDITURES				
Current:				
General government	4,741,080	4,955,964	4,792,982	162,982
Public safety	21,804,460	22,794,419	23,032,974	(238,555)
Transportation	890,900	896,600	1,363,988	(467,388)
Environmental	132,330	132,330	97,004	35,326
Culture/Recreation	2,803,130	3,172,320	3,056,086	116,234
Capital outlay	753,800	2,417,850	2,477,104	(59,254)
Debt service - Principal payments	1,461,105	2,561,605	2,506,019	55,586
Debt service - Interest & Fees	485,115	502,822	499,535	3,287
Debt issuance costs	-	-	42,500	(42,500)
	<u>33,071,920</u>	<u>37,433,910</u>	<u>37,868,192</u>	<u>(434,282)</u>
Excess (Deficit) of Revenues over (Under) Expenditures	<u>(3,754,620)</u>	<u>(6,656,162)</u>	<u>(5,457,279)</u>	<u>1,198,883</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,939,900	3,939,900	3,969,256	29,356
Transfers out	(435,280)	(955,909)	(1,030,253)	(74,344)
Debt issuance	-	2,260,500	2,260,500	-
	<u>3,504,620</u>	<u>5,244,491</u>	<u>5,199,503</u>	<u>(44,988)</u>
Net Change in Fund Balance	(250,000)	(1,411,671)	(257,776)	1,153,895
Fund Balances at Beginning of Year	<u>11,784,128</u>	<u>11,784,128</u>	<u>11,784,128</u>	<u>-</u>
Fund Balances at End of Year	<u><u>\$ 11,534,128</u></u>	<u><u>\$ 10,372,457</u></u>	<u><u>\$ 11,526,352</u></u>	<u><u>\$ 1,153,895</u></u>

CITY OF APOPKA, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2013

	Business Type Activities - Enterprise Funds		
	Utility System	Sanitation	Totals
CURRENT ASSETS			
Cash and cash equivalents	\$ 17,120,376	\$ 1,006,257	\$ 18,126,633
Restricted cash and cash equivalents:			
Customer utility deposits	615,160	-	615,160
Repair and maintenance escrows	156,377	-	156,377
Renewal, replacement, and improvement	200,000	-	200,000
Capital improvements	10,137,621	-	10,137,621
Accounts receivable, net	2,155,128	-	2,155,128
Inventories	348,474	472,460	820,934
Due from other governments	60,167	-	60,167
Prepaid items	-	210	210
	<u>30,793,303</u>	<u>1,478,927</u>	<u>32,272,230</u>
NON-CURRENT ASSETS			
Capital Assets:			
Land	7,924,275	-	7,924,275
Buildings	21,480,831	-	21,480,831
Infrastructure	102,786,872	-	102,786,872
Equipment and machinery	7,846,260	1,203,230	9,049,490
Vehicles	2,566,093	2,622,003	5,188,096
Construction in progress	7,655,108	-	7,655,108
	<u>150,259,439</u>	<u>3,825,233</u>	<u>154,084,672</u>
Less: accumulated depreciation	<u>(47,563,091)</u>	<u>(2,589,128)</u>	<u>(50,152,219)</u>
Net Capital Assets	<u>102,696,348</u>	<u>1,236,105</u>	<u>103,932,453</u>
Net pension obligation	381,228	81,250	462,478
Bond issue costs	229,819	-	229,819
Less accumulated amortization	<u>(8,014)</u>	<u>-</u>	<u>(8,014)</u>
Total Other Non-Current Assets	<u>603,033</u>	<u>81,250</u>	<u>684,283</u>
Total Non-Current Assets	<u>103,299,381</u>	<u>1,317,355</u>	<u>104,616,736</u>
Total Assets	<u>134,092,684</u>	<u>2,796,282</u>	<u>136,888,966</u>

CITY OF APOPKA, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2013

	Business Type Activities - Enterprise Funds		
	Utility System	Sanitation	Totals
CURRENT LIABILITIES			
Accounts payable	\$ 537,251	\$ 86,014	\$ 623,265
Accrued liabilities	52,492	9,473	61,965
Due to pension beneficiaries	41,862	8,910	50,772
Due to other funds	49,978	11,011	60,989
Compensated absences	198,623	94,872	293,495
Customer utility deposits	615,160	-	615,160
Current portion of bonds payable	710,000	-	710,000
Due to other government	164	-	164
	<u>2,205,530</u>	<u>210,280</u>	<u>2,415,810</u>
NON-CURRENT LIABILITIES			
Compensated absences	180,451	-	180,451
Bonds payable	18,080,826	-	18,080,826
Other postemployment benefits liability	1,712,860	500,496	2,213,356
	<u>19,974,137</u>	<u>500,496</u>	<u>20,474,633</u>
Total Liabilities	<u>22,179,667</u>	<u>710,776</u>	<u>22,890,443</u>
DEFERRED INFLOWS			
Repair and maintenance escrows	156,377		156,377
	<u>156,377</u>		<u>156,377</u>
NET POSITION			
Invested in capital assets, net of related debt	83,905,522	1,236,105	85,141,627
Restricted for:			
Capital improvements	10,137,621	-	10,137,621
Renewal, replacement and improvement	200,000	-	200,000
Unrestricted	17,513,497	849,401	18,362,898
	<u>111,756,640</u>	<u>2,085,506</u>	<u>113,842,146</u>
Total Net Position	<u>\$ 111,756,640</u>	<u>\$ 2,085,506</u>	<u>\$ 113,842,146</u>

CITY OF APOPKA, FLORIDA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended September 30, 2013

	Business Type Activities - Enterprise Funds		
	Utility System	Sanitation	Totals
OPERATING REVENUES			
Water sales	\$ 5,548,701	\$ -	\$ 5,548,701
Sewer charges	5,537,939	-	5,537,939
Reclaimed water sales	2,491,136	-	2,491,136
Sanitation fees	-	3,707,525	3,707,525
Miscellaneous revenues	1,201,537	154,416	1,355,953
Total Operating Revenues	<u>14,779,313</u>	<u>3,861,941</u>	<u>18,641,254</u>
OPERATING EXPENSES			
Utility administration	1,066,022	-	1,066,022
Water plant operations	1,877,188	-	1,877,188
Wastewater treatment plant operations	2,794,587	-	2,794,587
Utility construction operations	520,995	-	520,995
Water maintenance	1,353,992	-	1,353,992
Utility billing	781,254	-	781,254
Wastewater maintenance	1,101,023	-	1,101,023
Operating charges	-	3,097,420	3,097,420
Utility restoration	240,565	-	240,565
Design Engineering	550,288	-	550,288
Depreciation	3,571,678	321,775	3,893,453
Total Operating Expenses	<u>13,857,592</u>	<u>3,419,195</u>	<u>17,276,787</u>
Operating Income	<u>921,721</u>	<u>442,746</u>	<u>1,364,467</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income	81,312	2,879	84,191
Gain on disposal of capital assets	8,415	7,823	16,238
Interest expense	(761,098)	-	(761,098)
Franchise fees	-	42,346	42,346
Bond issuance costs and discounts	(448,100)	-	(448,100)
Increase in net pension obligation	-	21,450	21,450
Total Non-Operating Revenues (Expenses)	<u>(1,119,471)</u>	<u>74,498</u>	<u>(1,044,973)</u>
Income (Loss) Before Transfers and Contributions	<u>(197,750)</u>	<u>517,244</u>	<u>319,494</u>
TRANSFERS AND CONTRIBUTIONS			
Transfers in	423,395	-	423,395
Transfers out	(3,345,600)	(756,225)	(4,101,825)
Developers contributions	744,818	-	744,818
Capital contributions - impact fees	3,156,524	-	3,156,524
Capital contributions - grant	158,505	-	158,505
Total Transfers and Contributions	<u>1,137,642</u>	<u>(756,225)</u>	<u>381,417</u>
CHANGE IN NET POSITION	<u>939,892</u>	<u>(238,981)</u>	<u>700,911</u>
Total Net Position at Beginning of Year	<u>110,816,748</u>	<u>2,324,487</u>	<u>113,141,235</u>
Total Net Position at End of Year	<u><u>\$ 111,756,640</u></u>	<u><u>\$ 2,085,506</u></u>	<u><u>\$ 113,842,146</u></u>

CITY OF APOPKA, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2013

	Business Type Activities - Enterprise Funds		
	Utility System	Sanitation	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 14,728,744	\$ 3,813,795	\$ 18,542,539
Cash paid to suppliers for goods and services	(4,489,045)	(1,855,149)	(6,344,194)
Cash paid to employees for services	(4,764,076)	(1,129,923)	(5,893,999)
Net Cash Provided by Operating Activities	<u>5,475,623</u>	<u>828,723</u>	<u>6,304,346</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds	423,395	-	423,395
Transfers to other funds	(3,345,600)	(756,225)	(4,101,825)
Taxes	-	42,346	42,346
Net Cash Used in Noncapital Financing Activities	<u>(2,922,205)</u>	<u>(713,879)</u>	<u>(3,636,084)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(1,815,587)	-	(1,815,587)
Bond and note payable interest payments	(761,098)	-	(761,098)
Bond and note payable principal payments	(630,000)	-	(630,000)
Proceeds of bond issue	18,065,000	-	18,065,000
Bond issue costs	(427,078)	-	(427,078)
Bond premium	1,721,802	-	1,721,802
Escrow deposit-refunded bonds	(19,815,352)	-	(19,815,352)
Proceeds from sales of capital assets	8,415	7,823	16,238
Capital contributions - impact fees	3,156,524	-	3,156,524
Capital contributions - State	158,505	-	158,505
Net Cash Used in Capital and Related Financing Activities	<u>(338,869)</u>	<u>7,823</u>	<u>(331,046)</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Interest on cash and cash equivalents	81,312	2,879	84,191
Net Cash provided by Investment Activities	<u>81,312</u>	<u>2,879</u>	<u>84,191</u>
Net Increase in Cash and Cash Equivalents	2,295,861	125,546	2,421,407
Cash and Cash Equivalents at Beginning of year	<u>25,933,673</u>	<u>880,711</u>	<u>26,814,384</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 28,229,534</u></u>	<u><u>\$ 1,006,257</u></u>	<u><u>\$ 29,235,791</u></u>
Reconciliation to the Financial Statements			
Unrestricted Cash and Cash Equivalents	\$ 17,120,376	\$ 1,006,257	\$ 18,126,633
Restricted Cash and Cash Equivalents	<u>11,109,158</u>	<u>-</u>	<u>11,109,158</u>
	<u><u>\$ 28,229,534</u></u>	<u><u>\$ 1,006,257</u></u>	<u><u>\$ 29,235,791</u></u>

CITY OF APOPKA, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2013

	Business Type Activities - Enterprise Funds		
	Utility System	Sanitation	Totals
RECONCILIATION OF NET OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income (Loss)	\$ 921,721	\$ 442,746	\$ 1,364,467
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	3,571,678	321,775	3,893,453
Changes in Assets and Liabilities:			
(Increase) Decrease In - Assets:			
Accounts receivable, net	97,721	14,639	112,360
Inventories	(12,698)	-	(12,698)
Prepaid items	-	(210)	(210)
Increase (Decrease) In - Liabilities:			
Accounts payable	401,829	9,928	411,757
Accrued liabilities	1,259	932	2,191
Due to other funds	22,007	4,504	26,511
Customer utility deposits	39,181	-	39,181
Compensated absences	70,502	(39,428)	31,074
Due to pension beneficiaries	2,841	(1,013)	1,828
Other postemployment benefits liability	351,417	74,850	426,267
Repair and maintenance escrow	8,001	-	8,001
Due to other government	164	-	164
Total Adjustments	4,553,902	385,977	4,939,879
Net Cash Provided by Operating Activities	\$ 5,475,623	\$ 828,723	\$ 6,304,346

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

Contribution, at fair value, of water, sewer, and water reuse lines by developers	<u>\$ 744,818</u>	<u>\$ -</u>	<u>\$ 744,818</u>
Increase in net pension obligation	<u>\$ 114,498</u>	<u>\$ 21,450</u>	<u>\$ 135,948</u>

CITY OF AOPKA, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
As of September 30, 2013

ASSETS	<u>PENSION TRUST FUNDS</u>
Cash and cash equivalents	\$ 8,381,444
Investments at fair value:	
U.S. Corporate Stocks	49,648,270
International Corporate Stocks	12,460,931
U.S. Government Bonds & Bills	<u>28,142,588</u>
Total Investments	<u>90,251,789</u>
Contributions receivable	<u>392,060</u>
Total Assets	<u>99,025,293</u>
NET POSITION	
Held in trust for deferred retirement option plan (DROP)	1,345,675
Held in trust for employees' pension benefits	<u>97,679,618</u>
Total Net Position Held in Trust for Pension Benefits	<u><u>\$ 99,025,293</u></u>

CITY OF AOPKA, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2013

	PENSION TRUST FUNDS
ADDITIONS	
Contributions:	
Employee contributions	\$ 940,096
Additions to DROP	345,849
State excise tax	571,454
City contributions	3,976,625
Total Contributions	5,834,024
Investment Income (Loss):	
Interest, dividend and other income	1,012,346
Net appreciation in fair value of investments	9,604,441
Gains (Losses) on sales of investments, net	1,572,200
Investment return DROP	167,456
Net Investment Income	12,356,443
Total Additions	18,190,467
DEDUCTIONS	
Benefit payments	3,856,877
Lump - sum DROP payments	236,714
Termination payments	147,694
Administrative expense	51,612
Total Deductions	4,292,897
CHANGE IN NET POSITION	
For DROP	276,591
For pension benefits	13,620,979
TOTAL CHANGE IN NET POSITION	13,897,570
NET POSITION HELD IN TRUST	
Beginning of year:	
For DROP	1,069,084
For pension benefits	84,058,639
TOTAL NET POSITION, Beginning of year	85,127,723
End of year:	
For DROP	1,345,675
For pension benefits	97,679,618
TOTAL NET POSITION, End of year	\$ 99,025,293

NOTES TO THE FINANCIAL STATEMENTS

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Apopka (the “City”) is a political subdivision of the State of Florida located in Orange County. The legislative branch of the City of a four (4) member citywide elected Council and a citywide elected Mayor. The Mayor and the City Council are governed by the City Charter and by state and local laws and regulations. The Mayor and City Council are responsible for the establishment and adoption of policy. The execution of such policy is the responsibility of the Mayor.

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for the establishing governmental accounting and financial reporting principles. The more significant of the City’s accounting policies follow.

A. The Reporting Entity

The City is a municipal corporation with a five member council including the mayor, who acts as the presiding officer of the council.

The City provides a full range of municipal services, including: police and fire protection, public works activities, parks and recreation, planning and development, and general administrative services. In addition, the City operates a water, sewer and reuse utility, and also a sanitation enterprise.

The accompanying financial statements present the City’s primary government. The reporting entity for the City includes all functions of government for which the Mayor and City Council are considered to be financially accountable.

Based upon the application of the criteria as set forth in Government Accounting Standards Board Statement Number 14, *The Financial Reporting Entity*, there are no potential component units or related organizations of the City.

B. Government-Wide and Fund Financial Statements

The basic financial statements consist of the government-wide financial statements and fund financial statements. Both sets of statements distinguish between the governmental and business-type activities of the City.

Government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements report on the government as a whole, both the primary government and its component units, and provide a consolidated financial picture of the government. As part of the consolidation process, inter-fund activities are eliminated to avoid distorted financial results. Fiduciary funds of the government are also eliminated from this presentation since these resources are not available for general government funding purposes. The Statement of Net Position reports all financial and capital resources of the City’s governmental and business-type activities. It is presented in a net position format (assets less liabilities and deferred inflows of resources equal net position) and shown with three components: amounts invested in capital assets, net of related debt; restricted net position and unrestricted net position. The Statement of Activities reports functional categories of programs provided by the City and demonstrate how and to what degree those programs are supported by specific revenue.

Program revenues are classified into three categories: charges for services, operating grants and contributions, and capital grants and contributions. Charges for services refer to direct recovery from customers for services rendered. Grants and contributions refer to revenues restricted for specific programs whose use may be restricted further to operational or capital items. The general revenues section displays revenue collected that helps support all functions of our government and contribute to the change in net assets for the fiscal year.

The fund financial statements follow additional and detailed information about the City’s operations for the major funds individually and nonmajor funds in the aggregate for governmental, proprietary and fiduciary funds. A reconciliation is provided that converts the results of governmental fund accounting to the government-wide presentations. The preparation of financial statements in conformity with generally accepted accounting principles, as applicable to governmental units, requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements, as well as the fund financial statements for the proprietary funds and the fiduciary funds, are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized in the period in which they are earned and expenses are recognized in the period incurred. Operating revenues shown for proprietary operations generally result from producing or providing goods and services such as water, sewer, reuse, and sanitation services. Operating expenses for these operations include all costs related to providing the service or product. These costs include salaries, supplies, travel, contract services, depreciation, administrative expenses or other expense directly related to costs of services. All other revenue and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

All governmental fund financial statements are reported using a current financial resources measurement focus on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, considered to be sixty days.

Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures; (2) prepaid insurance and similar items, which are reported only on the balance sheet and do not affect expenditures; and (3) principal and interest on long-term debt, which are recognized when due. Budgets for governmental funds are also prepared on the modified accrual basis.

Licenses and permits, charges for services, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash, because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City reports deferred inflows for business taxes collected for the following fiscal year, amounts received for developer escrows pertaining to repairs and maintenance, and for a settlement arrangement with Duke Energy earned but not received during the modified accrual availability period.

The following are reported as major governmental funds:

General Fund – The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not required either legally or by generally accepted accounting principles to be accounted for in other funds are accounted for in the General Fund.

The following are reported as major enterprise funds:

Utility System – The Utility System fund accounts for the operation of the City’s potable water, reuse, and wastewater services to residents and businesses.

Sanitation Fund – The Sanitation Fund accounts for the operations of the City’s waste and refuse management services to its residents and businesses.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The City also reported the following fund types:

Special Revenue Funds (Non major) – account for specific revenue sources that are restricted by law or administrative action to expenditures for specific purposes.

Pension Trust Funds – The Pension Trust funds accounts for the activities of the general employees, police officers and firefighters’ pension plans.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government’s business-type functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Cash, Cash Equivalents, and Investments

1. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and highly liquid investments (including restricted assets) with a maturity of three months or less when purchased.

2. Deposits

The City’s deposits consist of demand accounts (interest and non-interest bearing). The deposits of the Pension Trust Funds are held separately from those of other City funds.

At year-end, the carrying amount of the City’s Governmental and Business-Type Activities cash deposits, including funds on deposit with the Florida Municipal Investment Trust, was \$55,404,759 and the depository balances were \$56,099,734. Of the balance, \$55,946,533 was covered by Federal depository insurance or by collateral pursuant to the Public Depository Security Act of the State of Florida with the ability to assess member institutions to provide protection. Accordingly, all of the City’s cash deposits are considered to be fully insured.

The Pension Trust Funds held \$8,381,444 in uninsured and uncollateralized cash deposits at September 30, 2013.

3. Investments

	Fair Value
Pension Trust Fund Investments:	
US Government Bonds & Bills	\$ 28,142,588
U.S. Corporate Stocks	49,648,270
International Corporate Stocks	<u>12,460,931</u>
	<u>\$ 90,251,789</u>

Interest Rate Risk – Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment’s fair value. The City’s mutual bond funds, at the Florida Municipal Investment Trust have weighted average maturities of one and one-half years (1-3 year bond fund) and three years (intermediate bond fund). The City’s investment/portfolio policy applies to all funds of the City except for its pension trust funds. Interest rate risk is managed by limiting maturity terms to one year or less on bank certificates of deposit and to five years or less on U.S. Treasury Bills, Notes, and Bonds. Further management is provided by limiting concentrations of types of investments not to exceed from 15% to 25% at any one time.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

D. Cash, Cash Equivalents, and Investments – continued

Credit Ratings for Florida Municipal Investments Trust Investments-

Credit Risk for FMIvT Funds

<u>Fixed Income Funds:</u>	<u>Fitch Rating</u>
0-2 Year High Quality Bond Fund	AAA/V1
1-3 Year High Quality Bond Fund	AAA/V2
Intermediate High Quality Bond Fund	AAA/V3
Broad Market High Quality Bond Fund	AA/V4
Expanded High Yield Bond Fund	Not Rated

<u>Equity Funds</u>	<u>Rating</u>
High Quality Growth Equity Portfolio	Not Rated
Diversified Value Portfolio	Not Rated
Russell 1000 Enhanced Index Portfolio	Not Rated
Diversified Small Cap Equity Portfolio	Not Rated
International Equity Portfolio	Not Rated

FMIvT Interest Rate Risk Information in Years

<u>Fixed Income Funds:</u>	<u>Effective Duration</u>	<u>WAMf*</u>
0-2 Year High Quality Bond Fund	0.72	0.68
1-3 Year High Quality Bond Fund	1.59	1.52
Intermediate High Quality Bond Fund	3.78	3.71
Broad Market High Quality Bond Fund	4.49	5.54
Expanded High Yield Bond Fund	3.84	6.97

* Weighted Average to final Maturity

Credit Ratings for Pension Trust Fund Investments -

All of the investments of the Pension Trust Funds are held by the Prudential Retirement Insurance and Annuity Company (PRIAC) in a diversified asset portfolio.

PRIAC has received the following independent credit ratings from the major rating agencies:

Moody's Ratings:	A2
Standard & Poor's	AAA
A.M. Best	A+
Fitch	A+

Credit Risk – Credit risk exists when there is a possibility the issuer or other counterparty to an investment may be unable to meet its obligations. The City's investment policy limits the maximum percentage that may be invested in any one entity or instrument at any one time. In addition, the City limits its investments to those authorized by Florida Statutes and City Ordinances and Resolutions as follows. The following is a current list of authorized securities for investment. Revisions to the authorized list of securities may change from time to time by City Council action. The City is permitted to invest in pools that in turn invest in items the City may not purchase directly.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Custodial Credit Risk – For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of any outside party. Financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business are prequalified in accordance with the City’s investment policy.

D. Cash, Cash Equivalents, and Investments - continued

The City is authorized under Florida Statutes to invest in the following:

- a. State Board of Administration Local Government Surplus Funds Investment Pool, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided for in Chapter 163.01 F.S.
- b. Money Market Funds registered with the Securities Exchange Commission and having the highest credit quality rating from a nationally recognized rating agency placed only with financial institutions qualifying as public depositories as provided for in Chapter 280 of the Florida Statutes.
- c. Savings accounts in state-certified qualified public depositories, as defined in Chapter 280.02, F.S.
- d. Insured or fully collateralized Certificates of Deposit of banks
 - The bank must be a registered public funds depository in the State of Florida
 - Maturities must be one year or less.
- e. U. S. Treasury Bills, Notes and Bonds.
 - Maturity dates must be within five years or less.
- f. Full faith or general faith and credit obligations of United States Government Agencies
 - Maximum maturity shall be five years or less.
 - Maximum portfolio mix shall not exceed 25% for these instruments, inclusive of all types.

The City is further authorized under Ordinance and/or Resolution to invest in the following:

- g. Repurchase agreements collateralized by U.S. Treasury Securities and Market-to-Market
 - Purchased only from authorized dealers as provided for in this policy.
 - Any authorized institution with whom the City transacts repurchase agreements must have on file a fully executed copy of the City’s Master Repurchase Agreements.
 - Maximum portfolio mix shall not exceed 25% at any one time.
- h. Securities of, or other interests in, any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, U.S.C. ss. 80a-1 et seq., as amended from time to time, provided the portfolio of such investment company or investment trust is limited to United States Government obligations and to repurchase agreements fully collateralized by such United States Government obligations and provided such investment company or investments trust takes delivery of such collateral either directly or through an authorized custodian (i.e. Mutual Funds)
 - Portfolio mix shall not exceed 15% at any one time.
- i. The City will invest all checking account balances in accordance with the bank contract then in effect.
- j. The City will not hold or purchase any form of derivatives. A “derivative” is defined as financial instrument, the value of which depends on, or is derived from the value of one or more underlying assets or index or asset values. The use of reverse repurchase agreements or other forms of leverage is likewise prohibited.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

D. Cash, Cash Equivalents, and Investments - continued

Assets of the General Employee’s Pension Trust Fund, Police Officers’ Pension Trust Fund and Firefighters’ Pension Trust Fund, may be invested in accordance with Florida Statutes as previously described or held in bonds, stocks, commingled funds administered by National or State Banks, or other evidence of indebtedness issued or guaranteed by a corporation under the laws of the United States provided the corporation is traded on a nationally recognized exchange and meets certain rating criteria. Investments may also include annuity and life insurance contracts of life insurance companies.

4. Deferred Compensation Plan

The City maintains an Employee Deferred Compensation Plan as a benefit to employees. Investments in the Deferred Compensation Plan are held separately from those of other City funds. As prescribed by the plan documents, the plan administrator is authorized to invest plan assets in obligations of the U.S. government and various mutual and money market funds, which are held by the plan administrator and not in the City’s name. At September 30, 2013 and during the year, deferred compensation plan assets were invested in various mutual funds under a custodial account. The City has no fiduciary responsibility for these accounts.

E. Budgets and Budgetary Accounting

The following procedures are used to establish the budgetary data reflected in the financial statements:

- 1) The Mayor submits a proposed operating budget to the City Council for the fiscal year beginning the following October 1st.
- 2) Public hearings are held to obtain taxpayer comments.
- 3) Prior to October 1, the budget is legally enacted through passage of resolution.
- 4) Budgets are legally adopted and formal budgetary integration is employed as a management control device during the year for the General Fund and the Special Revenue Funds. The budgets adopted for the Enterprise Funds are to comply with bond covenants. The Pension Trust Funds is not budgeted.
- 5) Budgets for the governmental fund types are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for proprietary fund types are adopted on a non-GAAP basis to reflect budget versus actual information related to “operations and maintenance” as defined in bond covenants.
- 6) The Mayor of Apopka is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total revenues, reserves, or expenditures of any fund must be approved by a majority vote on the City Council. During the fiscal year ended, various appropriations were approved in accordance with this policy. Budgeted amounts shown in the financial statements are as originally adopted and as further amended. However, amendments were nominal and did not significantly change the originally adopted budget.
- 7) Appropriations are authorized by resolutions generally at the fund level. These are the legal levels of budgetary control. Administrative control is maintained through the establishment of more detailed line-item budgets.
- 8) Appropriations lapse at the close of the fiscal year.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

F. Receivables

Property Taxes

Under Florida law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessments are also designed to assure a consistent property valuation method statewide. Florida Statutes permit municipalities to levy property taxes at a rate of up to 10 mills. The City's current millage is 3.5161 mills.

All real and tangible personal property taxes are due and payable on the levy date of November 1 (levy date) of each year or as soon thereafter as the assessment roll is certified by the Orange County Property Appraiser. Orange County mails to each property owner on the assessment roll a notice of taxes due and the County also collects the taxes for the City. Taxes may be paid upon receipt of such notice from the County, with discounts at the rate of four percent (4%) if paid in the month of November, three percent (3%) if paid in the month of December, two percent (2%) if paid in the month of January, and one percent (1%) if paid in the month of February. Taxes paid during the month of March are without discount and all unpaid taxes on real and tangible property become delinquent on April 1 (the lien date) of the year following the year in which taxes were assessed. Procedures for collecting delinquent taxes, including applicable tax certificate sales are provided for by the Laws of Florida.

Accounts Receivable

Utility System Enterprise Fund operating revenues are generally recognized on the basis of cycle billings rendered monthly. Revenues for services delivered during the last month of the fiscal year that have not been read September 30 are accrued based on meter readings for the applicable consumptions taken at the beginning of October and billed in October.

G. Inventories

Inventories in the General Fund are stated at cost (determined on the "weighted average" method), and the Utility System Enterprise Fund inventories are stated at the lower of cost or market (determined on the "weighted average" method). Inventories are accounted for by the consumption method, wherein inventories are charged as expenditures/expenses when used. Inventories of the General Fund consist of fuel and motor vehicle parts and supplies. Inventories of the Utility System Fund consist primarily of meters, meter boxes, pipes and maintenance supplies held for use in maintaining and expanding the system. Obsolete and unusable items have been reduced to estimated salvage values.

H. Prepaid Items

Prepays represent payments made to vendors for services that will benefit beyond September 30, 2013. These payments are recorded as expenditures or expenses when consumed rather than when purchased.

I. Restricted Assets

The use of certain assets of the Utility System Enterprise Fund are restricted by specific provisions of bond resolutions and other agreements. Assets so designated are identified as restricted assets on the balance sheet.

J. Capital Assets

Capital assets, which include property, plant, equipment, intangible assets and infrastructure assets (e.g. road, bridges, curbs and gutters, streets and sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Additions to capital assets are recorded at cost at the time of purchase. Gifts or contributions are recorded at fair market value at the time received. The City's thresholds for capitalization for individual capital assets is \$1,000, and for capital projects is \$10,000.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

J. Capital Assets - continued

Depreciation has been provided using the straight-line method. The estimated useful lives of the various classes of depreciable capital assets are as follows:

<u>Assets</u>	<u>Years</u>
Water and Sewer Systems	20-50
Buildings and Improvements	5-50
Machinery and Equipment	3-25
Automotive Equipment	2-20
Public Domain Infrastructure	5-50
Intangibles	5-7

K. Impact Fees – Proprietary Funds (Business-Type Activities)

The City’s water, sewer, and reuse capital facility fee ordinance requires restriction of all monies collected as impact fees. These fees represent a capacity charge for the proportionate share of the cost of expanding, oversizing, separating or constructing new additions to the Water, Wastewater and Reuse Systems. The City is obligated to expend these funds only to provide expanded capacity to the system and is permitted to pay applicable debt service on one or more series of bonds for the purposes as described in Note 6. Impact Fees are recorded as capital contributions upon receipt.

L. Amortization of Debt Issuance Costs, Premiums, and Discounts

Governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Amortization of issuance costs and premiums are computed by the outstanding principal method over the life of the debt and are recorded as either a reduction of the debt or as income respectively. Amortization of discounts on debt is determined by the outstanding principal method and is recorded as interest expense each year over the life of the debt.

M. Compensated Absences

The City grants hours of paid time off to all its full-time employees which they are eligible to use after six months of continuous employment. The City has set annual maximum hours of accrual per year and maximum hours payable based on the employee’s length of service to the City. The annual maximum accruals and payables have set increases at each five year anniversary of the employee’s qualifying hire date. The annual maximum accruals and payables are increased for those employees who work on the basis of a 24 hour shift.

As of January 1, 2011, the City “froze” all employee sick leave balances that were based on the City’s prior sick leave ordinance. Those frozen balances are payable to the employee only upon their termination of employment with the City with the maximum amount set at \$6,000. The City’s current sick leave ordinance requires that an employee must have 10 or more years of service to receive any payout of their accumulated sick leave upon termination of employment. The maximum payout under the current ordinance is \$6,000. Employees who work on the basis of a 24 hour shift may accumulate their hours of sick pay at an increase rate.

A more detailed narrative of the City’s policy on Paid Time Off (PTO) can be found in the City’s Personnel Rules and Regulations.

The City records compensated absences in its Governmental Fund Types as an expenditure when the amount is for reimbursable unused paid time off (vacation or sick leave) payable to employees who had terminated their employments as of the end of the fiscal year. Compensated absences are accrued when incurred in the government-wide and proprietary funds financial statements.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

N. Fund Equity

The City had implemented the provision of GASB Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions* in fiscal year 2011, which revises the presentation of fund balance for governmental funds. In the fund financial statements, fund balance for governmental funds is now reported in classifications that are based on the relative strength of the constraints that control how amounts in the funds can be spent.

Fund balance is reported in the following five components:

Nonspendable – includes fund balance amounts that cannot be spent either because they are not in spendable form or because of legal or contractual requirements. This would include inventories, deposits, prepaid items, and long-term notes receivable.

Spendable Fund Balance

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by third – parties (creditors, grantors, contributors) or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that can be used only for specific purposes that are internally imposed by ordinance action by the Mayor and City Council in a formal meeting. Commitments may only be changed by establishing, modifying, or rescinding an ordinance. Contractual obligations are included to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual obligations.

Assigned – includes fund balance amounts that are intended and have been assigned, to be used for specific purposes that are neither considered restricted or committed. These constraints are imposed internally. These constraints are established by the Mayor and City Council. The Mayor and City Council have delegated the authority to assign fund balances to the City’s Chief Administrative Officer. In the General Fund assigned amounts represent intended uses established by the Mayor and City Council, or the City’s Chief Administrative Officer.

Unassigned – includes residual positive fund balance within the General Fund which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for other governmental funds besides the General Fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

When both restricted and unrestricted (committed, assigned, and unassigned) fund resources are available for use, it is the City’s policy to generally use restricted resources first, and then unrestricted resources. When unrestricted resources are available for use, it is the City’s policy to use committed resources first, then assigned, and then unassigned as they are needed.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

O. Grants

Grants received or used for purposes normally financed through governmental fund types are accounted for within the City’s existing governmental funds. Revenues received or used from grants for governmental fund types are recognized as intergovernmental revenues when they become susceptible to accrual, that is both measurable and available (modified accrual basis). Unrestricted grants, entitlements or shared revenues received in proprietary funds are reported as non operating revenues.

NOTE 2 – RECEIVABLES

The following is a detail listing of accounts receivable by type and fund at September 30, 2013:

	<u>General</u>	<u>Special Revenue</u>	<u>Enterprise</u>
Receivables:			
Utility Accounts Billed	\$ 91,792	\$ 35,867	\$ 1,685,204
Utility Unbilled Receivables	-	-	722,580
Other:			
Settlement - Duke			
Energy	1,114,000	-	-
Taxes - Franchise & Utility	637,759	-	-
Other	-	66	28,381
	<u>1,751,759</u>	<u>66</u>	<u>28,381</u>
Total other			
	<u>1,751,759</u>	<u>66</u>	<u>28,381</u>
Gross Receivables	1,843,551	35,933	2,436,165
Less Allowance for Uncollectibles	<u>(4,082)</u>	<u>-</u>	<u>(281,037)</u>
Net Total Receivables	<u>\$ 1,839,469</u>	<u>\$ 35,933</u>	<u>\$ 2,155,128</u>

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 3 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2013 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Streets Improvement Fund*	\$ 4,831
General Fund	Utility System Fund	49,978
General Fund	Sanitation Fund	11,011
General Fund	Community Development*	<u>214,103</u>
		<u>\$ 279,923</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

* Non-major governmental funds.

The composition of Contributions Receivable in the Pension Trust Funds and Due to Pension Beneficiaries in the corresponding funds as of September 30, 2013 is as follows:

<u>Receivable by Trust Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Firefighters' Pension	General Fund	\$ 77,805
Police Officers' Pension	General Fund	143,144
General Employees' Pension	General Fund	116,333
General Employees' Pension	Utility System Fund	41,862
General Employees' Pension	Sanitation Fund	8,910
General Employees' Pension	Streets Improvement Fund*	<u>4,006</u>
		<u>\$ 392,060</u>

* Nonmajor governmental funds.

Individual interfund transfers for the fiscal year ended at September 30, 2013 were:

	<u>Transfers Made To Other Funds</u>	<u>Transfers Received From Other Funds</u>
General Fund	\$ 1,030,253	\$ 3,969,256
Enterprise Funds:		
Utility System	3,345,600	423,395
Sanitation Fund	756,225	-
Special Revenue:		
Streets Improvement Fund*	107,190	1,044,548
Road Impact Fees*	64,356	-
Stormwater*	<u>133,575</u>	<u>-</u>
Total Interfund Transfers	<u>\$ 5,437,199</u>	<u>\$ 5,437,199</u>

*Nonmajor governmental funds.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 3 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Transfers are used to (1) move revenues from the Enterprise Funds and the Special Revenue Funds to the General Fund to assist in financing the costs of the general government of the City in accordance with budgetary authorizations, and (2) to move amounts to finance shared with projects whose expenditures are budgeted and recorded in another fund.

NOTE 4 – RESTRICTED ASSETS – ENTERPRISE FUND (UTILITY SYSTEM)

The use of certain Utility System Fund assets is restricted by specific provisions of the bond resolution authorizing the issuance of the \$18,065,000 Utility Refunding Revenue Bonds, Series 2012. In addition, the City restricts funds available for repayment of deposits as well as funds required by ordinance to be placed in special construction accounts (repair and maintenance escrow accounts). Restricted assets at September 30, 2013, are as follows:

Repair and maintenace escrows	\$ 156,377
Renewal, replacement and improvement	200,000
Customer utility deposits	615,160
Capital improvements	<u>10,137,621</u>
 Total Restricted Assets	 <u><u>\$ 11,109,158</u></u>

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 5 – CAPITAL ASSETS

	<u>Beginning Balance</u>	<u>Reclassifications and Increases</u>	<u>Reclassifications and Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
<i>Capital Assets, not being Depreciated:</i>				
Land	\$ 26,779,361	\$ 285,242	\$ -	\$ 27,064,603
Construction in Progress	<u>3,168,543</u>	<u>1,490,421</u>	<u>(2,959,283)</u>	<u>1,699,681</u>
Total Capital Assets, not being depreciated	29,947,904	1,775,663	(2,959,283)	28,764,284
<i>Capital Assets, being Depreciated:</i>				
Buildings	13,025,693	184,044	-	13,209,737
Improvement Other Than Buildings	91,028,662	400,287	-	91,428,949
Machinery and Equipment	14,659,894	3,340,107	(58,332)	17,941,669
Automotive Equipment	<u>9,058,473</u>	<u>1,507,568</u>	<u>(620,231)</u>	<u>9,945,810</u>
Total Capital Assets, being depreciated	127,772,722	5,432,006	(678,563)	132,526,165
<i>Less Accumulated Depreciation for:</i>				
Buildings	(4,349,680)	(290,484)	-	(4,640,164)
Improvements Other than Buildings	(35,428,582)	(2,639,609)	-	(38,068,191)
Machinery and Equipment	(10,675,035)	(2,163,055)	58,332	(12,779,758)
Automotive Equipment	<u>(7,602,064)</u>	<u>(508,643)</u>	<u>620,231</u>	<u>(7,490,476)</u>
Total Accumulated Depreciation	<u>(58,055,361)</u>	<u>(5,601,791)</u>	<u>678,563</u>	<u>(62,978,589)</u>
Total Capital Assets, being Depreciated, Net	<u>69,717,361</u>	<u>(169,785)</u>	<u>-</u>	<u>69,547,576</u>
Governmental Activities Capital Assets, Net	<u>\$ 99,665,264</u>	<u>\$ 1,605,878</u>	<u>\$ (2,959,283)</u>	<u>\$ 98,311,860</u>

Depreciation was charged to the functions of governmental activities as follows:

General Government	\$ 881,862
Public Safety	2,019,519
Transportation	1,999,305
Environmental	37,052
Culture/Recreation	<u>664,053</u>
Total Governmental	<u>\$ 5,601,791</u>

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 5 – CAPITAL ASSETS – continued

	<u>Beginning Balance</u>	<u>Reclassification and Increases</u>	<u>Reclassification and Decreases</u>	<u>Ending Balance</u>
Business-Type Activities:				
<i>Capital Assets, not being Depreciated:</i>				
Land	\$ 7,924,275	\$ -	\$ -	\$ 7,924,275
Construction in Progress	6,382,045	1,606,459	(333,396)	7,655,108
Total Capital Assets, not being depreciated	14,306,320	1,606,459	(333,396)	15,579,383
<i>Capital Assets, being Depreciated:</i>				
Buildings	21,480,831	-	-	21,480,831
Improvements Other Than Buildings	101,702,758	1,084,114	-	102,786,872
Machinery and Equipment	9,009,972	102,518	(63,000)	9,049,490
Automotive Equipment	5,207,687	100,710	(120,301)	5,188,096
Total Capital Assets, being depreciated	137,401,248	1,287,342	(183,301)	138,505,289
<i>Less Accumulated Depreciation for:</i>				
Buildings	(11,066,563)	(733,153)	-	(11,799,716)
Improvements Other than Buildings	(26,934,919)	(2,082,423)	-	(29,017,342)
Machinery and Equipment	(4,551,240)	(772,858)	63,000	(5,261,098)
Automotive Equipment	(3,889,345)	(305,019)	120,301	(4,074,063)
Total Accumulated Depreciation	(46,442,067)	(3,893,453)	183,301	(50,152,219)
Total Capital Assets, being Depreciated, Net	90,959,181	(2,606,111)	-	88,353,070
Business-Type Activities				
Capital Assets, Net	<u>\$ 105,265,502</u>	<u>\$ (999,652)</u>	<u>\$ (333,396)</u>	<u>\$ 103,932,453</u>

Depreciation was charged to the types of business activities as follows:

Utility System	\$ 3,571,678
Sanitation	321,775
	<u>\$ 3,893,453</u>

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 6 – LONG-TERM DEBT

The following is a summary of long-term debt transactions of the City for the year ended September 30, 2013:

	Balance Sept. 30 2012	Additions	Deductions	Balance Sept. 30 2013	Balance Due Within One Year
Governmental activities:					
Capital lease obligations	\$ 3,954,566	\$ -	\$ 515,269	\$ 3,439,297	\$ 516,312
Revenue Note, Series 1999	215,250	-	30,750	184,500	30,750
Notes payable	7,600,000	2,260,500	1,960,000	7,900,500	961,557
Compensated absences	1,808,057	1,572,368	1,512,111	1,868,314	1,352,777
Total	13,577,873	3,832,868	4,018,130	13,392,611	2,861,396
Business-type activities:					
Utility revenue bonds	19,615,000	18,065,000	20,245,000	17,435,000	710,000
Compensated absences	442,872	386,698	355,623	473,947	293,495
Total	20,057,872	18,451,698	20,600,623	17,908,947	1,003,495
Total Long-Term Debt	\$ 33,635,745	\$ 22,284,566	\$ 24,618,753	\$ 31,301,558	\$ 3,864,891

Unamortized Issue Costs, Discounts, Deferred Losses, and Premiums

Governmental Activities:

The unamortized premium amounts on the 2003B Revenue Bonds amounts to \$25,821 at September 30, 2012 and \$22,609 at September 30, 2013.

The unamortized issuance costs on the governmental activity 2013B Special Obligation Refunds Revenue Note amounted to \$20,500 at September 30, 2013.

The unamortized issuance costs on the governmental activity 2013A Special Obligation Improvement Revenue Note amounted to \$22,000 at September 30, 2013.

Business-Type Activities:

The unamortized discount and deferred amounts on advance refundings of business-type activity revenue bonds amounted to \$364,726 at September 30, 2012 and \$305,937 at September 30, 2013.

The unamortized premium amount on the 2012 Utility System Refunding Revenue Bonds amounts to \$1,661,763 at September 30, 2013.

The unamortized bond issue costs on business-type revenue bonds amounts to \$209,495 at September 30, 2012 and \$221,805 at September 30, 2013.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

Advance Refundings:

Governmental Activities:

The City issued \$1,160,500 Series 2013B Special Obligation Refunding Revenue Note to Old Florida National Bank with interest rates of 1.15%. The proceeds were used to advance refund the \$1,140,000 outstanding note payable to Bank of America, N.A. which had an interest rate of 3.85%. The net proceeds of \$1,140,000 (after payments of \$20,500 in issuance costs) were deposited with an escrow agent and wire transferred to Bank of America, N.A. in complete defeasance of the refunded debt. As a result, the note payable to the Bank of America, N.A. has been removed from the statement of net position.

The City advance refunded the Bank of America, N.A. note to reduce its total debt service payments over 4 years by \$64,282. The costs of issuance (\$20,500) is amortized over the remaining life of the 2013B Note.

Business-Type Activities:

The City issued \$18,065,000 Utility System Refunding Revenue Bonds, Series 2012 with interest rates ranging from 2.00% to 5.00%. The proceeds were used to advance refund \$19,615,000 of outstanding 2001 Utility System Improvement and Refunding Revenue Bonds which had interest rates from 3.25% to 4.75%. The net proceeds of \$19,818,352 were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service on the refunded bonds. As a result, the 2001 Utility System Improvement and Refunding Revenue Bonds are considered defeased and the liability for those bonds has been removed from the financial statements.

The City advance refunded the 2001 Utility System Improvement and Refunding Revenue Bonds to reduce its total debt service payments over 19 years by \$4,686,114, and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$3,735,244.

For the governmental activities, claims and judgments and compensated absences are generally liquidated by the General Fund.

The City's Long-Term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

Governmental Activities:

Florida Municipal Loan Council Note, due in annual principal installments ranging from \$135,000 to \$170,000, plus semi-annual interest ranging from 2.000% to 5.250% through December 1, 2018.

The note is secured by Non-Ad Valorem Revenues. This debt is serviced by the General Fund. \$ 915,000

Capital Improvement Revenue Note, Series 1999A. Non-Ad Valorem Revenues are pledged monies budgeted and appropriated pursuant to the loan agreement. Principal and interest are due in annual installments of \$30,750 principal plus interest at 4.870% through January 29, 2019. 184,500

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 6 – LONG-TERM DEBT – continued

Governmental Activities (continued):

Note payable to Bank of America, N.A., collateralized by pledge of recreational impact fees, due in annual principal installments ranging from \$450,000 to \$610,000, plus interest at 3.90% through March 1, 2022. This debt is serviced by the Recreational Impact Fees Fund (Special Revenue Fund) \$ 4,725,000

Capital Lease payable to Motorola, Inc. for Motorola Communications System Equipment (capitalized cost basis of \$5,316,963), due in annual installments of \$659,615 including interest at 4.165% through December 1, 2018. This debt is serviced by the General Fund. 3,439,297

Note Payable to Branch Banking and Trust Company (Special Obligation Improvement Revenue Note, Series 2013A), payable from the Non-Ad Valorem Revenues of the City. Interest is due semi-annually at 1.8%, and principal installments are due annually ranging from \$91,728 to \$120,189 through March 1, 2023. The proceeds of this note were used to purchase two new fire trucks. This note is serviced by the General Fund. 1,100,000

Note payable to Old Florida National Bank (Special Obligation Refunding Revenue Note, Series 2013B), payable from the Non-Ad Valorem Revenues of the City. Interest is due semi-annually at 1.15% and principal installments are due annually ranging from \$284,829 to \$294,202 through March 1, 2017. This note is serviced by the General Fund. 1,160,500

Total Governmental Activity Debt \$ 11,524,297

Business-Type Activities

Utility System Refunding Revenue Bonds, Series 2012 due in annual installments ranging from \$710,000 to \$1,135,000, plus interest ranging from 2.00% to 5.00%, on various maturities. The Series 2012 Bonds are secured by a pledge and are payable solely from the Pledged Revenues consisting of (i) the Net Revenues of the System, (ii) the Sewer System Development Charges, (iii) the Water System Development Charges, (iv) the Reuse System Development Charges, and (v) the monies on deposit in various funds and accounts created pursuant to the Series 2012 Bond Resolution with the exception of the Rebate Fund. This debt is serviced by the Utility System Fund. \$ 17,435,000

Less: Deferred amounts on refunding (305,937)
Unamortized premium 1,661,763

Total Business-Type Activity Debt \$ 18,790,826

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

The annual debt service payments required on outstanding debt at September 30, 2013 are as follows:

Governmental Activities

Year Ending September 30	Capital Improvement Revenue Notes 1999A			FMLC Note 2003B			Capital Lease Motorola, Inc Communications System		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 30,750	\$ 8,985	\$ 39,735	\$ 135,000	\$ 44,494	\$ 179,494	\$ 516,312	\$ 143,303	\$ 659,615
2015	30,750	7,488	38,238	140,000	37,275	177,275	537,816	121,799	659,615
2016	30,750	5,990	36,740	150,000	29,663	179,663	560,216	99,399	659,615
2017	30,750	4,493	35,243	155,000	21,656	176,656	583,549	76,066	659,615
2018	30,750	2,995	33,745	165,000	13,255	178,255	607,854	51,761	659,615
2019	30,750	1,497	32,247	170,000	4,461	174,461	633,550	26,497	660,047
2020	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-
	<u>\$ 184,500</u>	<u>\$ 31,448</u>	<u>215,948</u>	<u>\$ 915,000</u>	<u>\$ 150,804</u>	<u>1,065,804</u>	<u>\$ 3,439,297</u>	<u>\$ 518,825</u>	<u>3,958,122</u>
Less: Amounts representing interest			<u>31,448</u>			<u>150,804</u>			<u>518,825</u>
Principal Outstanding			<u>\$ 184,500</u>			<u>\$ 915,000</u>			<u>\$ 3,439,297</u>

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CITY OF AOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

The annual debt service payments required on outstanding debt at September 30, 2013 are as follows:

Year Ending September 30	Governmental Activities								
	Bank of America, N.A.			BB&T			Old Florida National Bank		
	Note 2007 A			Note 2013 A			Note 2013B		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 450,000	\$ 184,275	\$ 634,275	\$ 91,728	\$ 18,974	\$ 110,702	\$ 284,829	\$ 11,708	\$ 296,537
2015	465,000	166,725	631,725	104,204	17,211	121,415	289,460	8,406	297,866
2016	485,000	148,590	633,590	106,079	15,319	121,398	292,009	5,062	297,071
2017	505,000	129,675	634,675	107,989	13,392	121,381	294,202	1,692	295,894
2018	520,000	109,980	629,980	109,933	11,431	121,364	-	-	-
2019	540,000	89,700	629,700	111,911	9,434	121,345	-	-	-
2020	565,000	68,640	633,640	113,926	7,401	121,327	-	-	-
2021	585,000	46,605	631,605	115,977	5,332	121,309	-	-	-
2022	610,000	23,790	633,790	118,064	3,226	121,290	-	-	-
2023	-	-	-	120,189	1,082	121,271	-	-	-
2024	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-
	<u>\$ 4,725,000</u>	<u>\$ 967,980</u>	5,692,980	<u>\$ 1,100,000</u>	<u>\$ 102,802</u>	1,202,802	<u>\$ 1,160,500</u>	<u>\$ 26,868</u>	1,187,368
Less: Amounts representing interest			<u>967,980</u>			<u>102,802</u>			<u>26,868</u>
Principal Outstanding			<u>\$ 4,725,000</u>			<u>\$ 1,100,000</u>			<u>\$ 1,160,500</u>

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

The annual debt service payments required on outstanding debt at September 30, 2013 are as follows:

Governmental Activities

<u>Year Ending September 30</u>	<u>Grand Totals</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 1,508,619	\$ 411,739	\$ 1,920,358
2015	1,567,230	358,904	1,926,134
2016	1,624,054	304,023	1,928,077
2017	1,676,490	246,974	1,923,464
2018	1,433,537	189,422	1,622,959
2019	1,486,211	131,589	1,617,800
2020	678,926	76,041	754,967
2021	700,977	51,937	752,914
2022	728,064	27,016	755,080
2023	120,189	1,082	121,271
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
	<u>\$ 11,524,297</u>	<u>\$ 1,798,727</u>	13,323,024
Less: Amounts representing interest			<u>1,798,727</u>
Principal Outstanding			<u>\$ 11,524,297</u>

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CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

The annual debt service payments required on outstanding debt at September 30, 2013 are as follows:

Year Ending September 30	<u>Business-type Activities</u>			<u>Governmental and Business-type Activities Grand Total</u>		
	<u>Utility Revenue Bonds 2012</u>			<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>			
2014	\$ 710,000	\$ 623,400	\$ 1,333,400	\$ 2,218,619	\$ 1,035,139	\$ 3,253,758
2015	725,000	609,200	1,334,200	2,292,230	968,104	3,260,334
2016	750,000	587,450	1,337,450	2,374,054	891,473	3,265,527
2017	770,000	564,950	1,334,950	2,446,490	811,924	3,258,414
2018	800,000	534,150	1,334,150	2,233,537	723,572	2,957,109
2019	835,000	502,150	1,337,150	2,321,211	633,739	2,954,950
2020	860,000	477,100	1,337,100	1,538,926	553,141	2,092,067
2021	885,000	451,300	1,336,300	1,585,977	503,237	2,089,214
2022	920,000	415,900	1,335,900	1,648,064	442,916	2,090,980
2023	950,000	388,300	1,338,300	1,070,189	389,382	1,459,571
2024	995,000	340,800	1,335,800	995,000	340,800	1,335,800
2025	1,045,000	291,050	1,336,050	1,045,000	291,050	1,336,050
2026	1,085,000	249,250	1,334,250	1,085,000	249,250	1,334,250
2027	1,135,000	205,850	1,340,850	1,135,000	205,850	1,340,850
2028	1,185,000	149,100	1,334,100	1,185,000	149,100	1,334,100
2029	1,225,000	113,550	1,338,550	1,225,000	113,550	1,338,550
2030	1,260,000	76,800	1,336,800	1,260,000	76,800	1,336,800
2031	1,300,000	39,000	1,339,000	1,300,000	39,000	1,339,000
	<u>\$ 17,435,000</u>	<u>\$ 6,619,300</u>	24,054,300	<u>\$28,959,297</u>	<u>\$ 8,418,027</u>	37,377,324
Less: Amounts representing interest			<u>6,619,300</u>			<u>8,418,027</u>
Principal Outstanding			<u>\$ 17,435,000</u>			<u>\$28,959,297</u>

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CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 7 – EMPLOYEE RETIREMENT SYSTEMS

The City maintains a single-employer defined benefit pension plan which covers substantially all of the City's full-time employees (General Employees' Retirement Plan), a single employer defined benefit plan which covers all of its full-time certified police officers (Municipal Police Officers' Retirement Plan) and a single-employer defined benefit plan which covers all of its full-time certified firefighters (Municipal Firefighters' Retirement Plan). Each of the retirement plans is administered by its Board of Trustees, subject, however, and in any event to the authority and power of the Apopka City Council. Each plan's assets may be used only for the payment of plan administrative costs and benefits to the members of that plan, in accordance with the terms of the plan. Benefits and refunds of contributions to the members of the applicable plan are recognized at the date when they become due and payable specific to the terms of the plan. None of the aforementioned retirement plans issues a stand-alone financial report, nor are they included in the report of a Public Employee Retirement System, or any other entity.

A. Plan Description

1. General Employees' Retirement plan

The General Employees' Retirement Plan ("Plan") was established on October 16, 1976 for all regular, full-time employees not covered by the Municipal Police Officer's Retirement Plan or the Municipal Firefighters' Retirement Plan.

All full-time employees who have attained the age of 57 and five years of credited service are entitled to annual benefits of 2.75% of the average of the five (5) final years of salary, times years of credited service, subject to a maximum of 100% of average final compensation in the form of a life annuity, ceasing upon death. Early retirement is available for employees attaining the age of 47 with ten (10) years of service. The early retirement benefit is in the form of a life annuity (options available). A delayed retirement may be elected where the employee remains actively employed and benefits continue to accrue after the normal retirement date. In the event of pre-retirement death and the employee is eligible for normal or early retirement, a beneficiary is eligible to receive a benefit as if the member retired on the date of death. If the employee is not eligible for the normal or early retirement at the time of pre-retirement death, the Plan provides for a refund of any employee contributions.

Vesting in the Plan is as follows:

- with less than ten years of service, a refund of accumulated contributions
- with ten years or more of continuous service, an accrued pension payable at either early or normal retirement age, or a refund of employee contributions.

2. Municipal Police Officers' Retirement Plan

The Municipal Police Officers' Retirement Plan ("Plan") was established to conform to provisions of the State Statutes of the State of Florida for all full-time sworn Police Officers.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 7 – EMPLOYEE RETIREMENT SYSTEMS – continued

A. Plan Description (continued)

Employees attaining the age of 45 who have completed 10 or more years of credited service, or 20 years of credited service regardless of age are entitled to monthly benefits of 3.6% of their average final compensation times years of credited service for the first 10 years of credited service and 4% for each year in excess of 10 years. Average final compensation is the average salary for the best 3 of the 5 last years immediately preceding retirement or termination. The Plan permits early retirement at the completion of 10 years of contributed service and attaining the age of 40.

Active employees who retire disabled with a disability that occurred in the line of duty shall receive the greater of 42% of average final compensation or 3.6% per month of average final compensation multiplied by years of credited service. For a non-service incurred disability, a member with 10 years of credited service shall be eligible.

Disability benefits are paid for ten years certain or life or until recovery from disability. If an active police officer dies before retirement eligibility his or her beneficiary receives a refund of the police officer's contributions to the Plan. If the officer dies prior to retirement but has at least 10 years of credited service, his beneficiary is entitled to either early or normal retirement benefits. Minimum disability benefit resulting from an intentional act of violence assumes 20 years of credited service.

Retirees on or after March 1, 1998 receive a lump-sum payment of \$500 following 5 years of benefit payments and an additional \$500 payment on each 5 year anniversary.

If an employee terminates his or her employment with the police department and is not eligible for the other benefits under the Plan, the employee is entitled to the following:

- with less than 10 years of continuous service, a refund of accumulated contributions.
- with 10 or more years of continuous service, the pension accrued to the date of termination, payable commencing at his or her 45th birth date.

3. The Municipal Firefighters' Retirement Plan

The Municipal Firefighters' Retirement Plan ("Plan") was established to conform to provisions of the State of Florida for all sworn full-time firefighters. All of the City's full-time firefighters participate in the Plan.

Employees attaining the age of 55 who have completed 10 or more credited years of service or with 22 years of credited service are entitled to annual benefits of 3.0% of their average final compensation for the best 5 of the last 10 years times years of credited service. The Plan permits early retirement at the completion of 10 years of credited service and attaining the age of 50 years.

Active employees who retired disabled with disability that occurred in the line of duty shall receive the greater of monthly benefits of 2.5% of their average final compensation times years of credited service but not less than 42% of average final compensation. For non-service incurred disability, a member with 10 years of credited service shall receive the greater of 2.5% of average final compensation or the accrued benefit actuarially reduced but not less than 25% of average final compensation. Disability benefits are paid for ten years certain or life or until recovery from disability that can be provided by the single sum value of the deferred monthly retirement income beginning a normal retirement date, which has accrued to his date of disability.

If an active firefighter dies before retirement eligibility his or her beneficiary receives a refund of the firefighter's contributions to the Plan. If a firefighter dies prior to retirement but has at least 10 years of credited service, his beneficiary is entitled to early or normal retirement benefits for 10 years.

If an employee terminates his or her employment with the fire department and is not eligible for any other benefits under the Plan, the employee is entitled to the following:

- with less than 10 years of continuous service, a refund of accumulated member contributions.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 7 – EMPLOYEE RETIREMENT SYSTEMS – continued

- with 10 or more years of continuous service, the pension accrued to the date of termination, payable commencing at his or her 55th birth date.

B. Membership

As of October 1, 2013 the date of the latest actuarial valuation, membership in the Plans consisted of the following:

	General Employees'	Police Officers'	Firefighters'	Total
Retirees and beneficiaries currently receiving benefits	80	36	23	139
Transfers	-	2	1	3
Terminated employees entitled to benefits, but not yet receiving them	20	1	5	26
Refund of employee contributions	15	1	8	24
Participants on disability	-	1	6	7
Delayed retirement option	10	-	2	12
Inactive employees	1	-	-	1
Active employees	200	88	73	361
Totals	326	129	118	573

The total payroll for the City of Apopka was \$22,093,299 for the fiscal year ended September 30, 2013. Covered payroll under the respective plans' assumed retirement ages for valuations at October 1, 2013, General employees Retirement Plan; Municipal Police Officers' Retirement Plan; and Municipal Firefighters' Retirement Plan were \$9,682,597; \$5,200,868; and \$4,606,154 respectively.

C. Funding Policy

1. General Employees' Retirement Plan

Contributions are established by local ordinance. Employees are required to contribute 4.9% of their annual salary to the Plan. The City is required to contribute the amount necessary to meet normal (current year's) costs and to fund the actuarial accrued (past service) liability, if any, over 30 years, adjusted for interest according to the timing of the contributions.

2. Municipal Police Officers' Retirement Plan

Contributions are established by local ordinance and include a 2% premium tax on all casualty insurance policies issued in the city limits. Employees are required to contribute 7% of their annual salary to the Plan. The City is required to contribute an actuarially determined rate that includes the state contribution; the current rate is 23.29% of annual covered payroll, subject to a minimum of 4%. Any unfunded accrued liability is amortized over no more than 30 years.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 7 – EMPLOYEE RETIREMENT SYSTEMS – continued

3. *Municipal Firefighters’ Retirement Plan*

Contributions are established by local ordinance and include a 1.85% excise tax from policyholders on all premiums collected on property fire insurance covering property within the City limits. Employees are required to contribute 8.3% of their salary to the Plan. The City is required to contribute an actuarially determined rate that includes the state contribution; the current rate is 17.13% of annual covered payroll, subject to a minimum of 4%.

Municipalities that have established pension plans complying with the provisions of Chapters 175 and 185, Florida Statutes, and that have enacted appropriate taxing legislation are eligible to receive revenues generated from excise taxes on gross receipts of certain insurance premiums from policyholders covering property within the City limits. These are the Firefighters’ Pension Fund Excise Tax imposed on the gross receipts of property insurance policy premiums and the Police Officers’ Pension Fund Excise Tax imposed on the gross receipts of casualty insurance policy premiums. These revenues, reported in the City’s General Fund and expended as Public Safety activity, are \$269,750 and \$301,704 respectively, for the year ended September 30, 2013.

Insurance premium excise tax revenues collected in the 1997 calendar year represent an initial “frozen” State contribution. Until plan benefits are improved for the police officers’ and firefighters’ retirement plans, the City’s (the sponsor) contributions are determined based upon the lesser of: (1) the actual State contributions received in the plan year, or (2) the “frozen” State contribution amounts. State contributions received in any plan year in excess of the applicable “frozen” State contribution amounts are segregated from plan assets to be used exclusively to fund benefit improvements. These excess State contributions are accumulated in reserve balances titled “Excess State Monies Reserve”. For the plan year ended September 30, 2013, the City received actual State contributions in the amount of \$269,750 for the Firefighters’ Retirement Plan and \$301,704 for the Police Officers’ Retirement Plan. The applicable “frozen” amounts for the Firefighters’ Retirement Plan was \$165,010 and for the Police Officers’ Retirement Plan was \$252,841. The additions to the Excess State Monies Reserve were \$104,740 for the Firefighters’ Retirement Plan and \$48,863 for the Police Officers’ Retirement Plan. The accumulated total Excess State Monies Reserves as of September 30, 2013 for the Firefighters’ Retirement Plan is \$638,284, and for the Police Officers’ Retirement Plan is \$377,063.

D. Schedules of Funded Status and Funding Progress

The most recent actuarial valuation date for each Plan was October 1, 2013. The funded status and funding progress of each Plan at September 30, 2013 is presented below:

	General Employees	Police Officers	Firefighters
Actuarial Value of Assets	\$ 36,687,734	\$ 34,680,042	\$ 27,657,517
Actuarial Accrued Liability	44,786,454	37,839,348	31,080,526
Unfunded (Overfunded) Status (UAAL)	\$ 8,098,720	\$ 3,159,306	\$ 3,423,009
Funded Ratio	81.92%	91.65%	88.99%
Annual Covered Payroll	\$ 9,682,597	\$ 5,200,868	\$ 4,606,154
UAAL as Percent of Payroll	83.64%	60.75%	74.31%

Schedules of Funding Progress presented as RSI for the General Employees Trust Fund, the Police Officers Pension Trust Fund, and the Firefighters Pension Trust Fund are respectively presented on pages 72-74. These schedules present multi-year (2004-2013) trend information about whether the Actuarial Value of Assets for each plan is increasing or decreasing relative to the plan’s Actuarial Accrued Liability (AAL) Entry Age for benefits over time. In addition, these schedules present the funded status for each plan in the Funded Ratio Actuarial Value of Assets as a percentage of Actuarial Accrued Liability (AAL) Entry Age.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 7 – EMPLOYEE RETIREMENT SYSTEMS – continued

E. Annual Pension Cost

The Board of Trustees of each Plan establishes, and may amend the contribution requirements of plan members and the City. The City's annual pension cost for the current year and related information for each plan is shown below:

	<u>General Employees'</u>	<u>Police Officers'</u>	<u>Firefighters'</u>
Contribution rates:			
Employer	17.62%	23.29%	17.13%
Employee	4.90%	7.00%	8.30%
Annual Pension Cost	<u>\$ 1,513,675</u>	<u>\$ 1,191,806</u>	<u>\$ 706,351</u>
Contributions made:			
City	\$ 1,706,074	\$ 1,481,729	\$ 788,822
Employees (not including DROP)	284,047	386,565	269,484
State Excise Tax (thru General Fund)	<u>-</u>	<u>301,704</u>	<u>269,750</u>
 Total	 <u>\$ 1,990,121</u>	 <u>\$ 2,169,998</u>	 <u>\$ 1,328,056</u>

*Applicable "Frozen" State Contributions.

Actuarial valuation date	10/1/11	10/1/11	10/1/11
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization method	Level % of Pay Closed	Level % of Pay Closed	Level % of Pay Closed
Remaining amortization period	30	30	30
Asset valuation method	4-Yr Smooth Market	4-Yr Smooth Market	4-Yr Smooth Market
Actuarial assumptions:			
Investment rate of return (a)	8.0%	8.0%	8.0%
Projected salary increases (a)	7.0%	7.0%	5.0%
(a) includes inflation at cost-of-living adjustments	3.0%	3.0%	3.0%
(b) does not identify or separately amortize unfunded actuarial liabilities			
Post Retirement COLA	0.0%	0.0%	0.0%

CITY OF AOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 7 – EMPLOYEE RETIREMENT SYSTEMS – continued

F. 3-Year Trend Information

Three year trend information for the plans follows:

Plan	Fiscal Year Ending	Annual Pension Cost (A)	Percentage of (A) Contributed	Net Pension Obligation
General Employees'	9/30/13	\$ 1,513,675	113%	\$ (996,935)
	9/30/12	1,305,066	102%	(804,536)
	9/30/11	1,228,903	105%	(773,038)
Police Officers'	9/30/13	\$ 1,191,806	124%	\$ (1,029,443)
	9/30/12	1,089,157	110%	(739,520)
	9/30/11	1,053,192	105%	(627,086)
Firefighters'	9/30/13	\$ 706,351	112%	\$ (753,324)
	9/30/12	619,020	113%	(670,853)
	9/30/11	613,710	97%	(587,331)

G. Development of Net Pension Obligation (NPO)

Three year trend information follows:

General Employees' Plan

This municipal Defined Benefit Plan has been subject to the minimum funding standards since the adoption of the "Florida Protection of Public Employee Retirement Benefits Act" (Part VII of Chapter 112, Florida Statutes) in 1980. Accordingly, the sponsor has funded the actuarially determined required contributions for all years from October 1, 1987, through the transition date, October 1, 1997. Thus the NPO on October 1, 1997 is zero.

The recent development of the Net Pension Obligation through September 30, 2013 is as follows:

	<u>9/30/11</u>	<u>9/30/12</u>	<u>9/30/13</u>
Actuarially Determined Contribution (A)	\$ 1,244,229	\$ 1,321,788	\$ 1,527,489
Interest on NPO	(56,543)	(61,843)	(64,363)
Adjustment to (A)	<u>41,217</u>	<u>45,121</u>	<u>50,549</u>
Annual Pension Cost	1,228,903	1,305,066	1,513,675
Contributions Made	<u>1,295,148</u>	<u>1,336,564</u>	<u>1,706,074</u>
Increase in NPO	(66,245)	(31,498)	(192,399)
NPO, Beginning of Year	<u>(706,793)</u>	<u>(773,038)</u>	<u>(804,536)</u>
NPO, End of Year	<u>\$ (773,038)</u>	<u>\$ (804,536)</u>	<u>\$ (996,935)</u>

CITY OF AOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 7 – EMPLOYEE RETIREMENT SYSTEMS – continued

G. Development of Net Pension Obligation (NPO) (continued)

Police Officers’ Plan

This municipal Defined Benefit Plan has been subject to the minimum funding standards since the adoption of the “Florida Protection of Public Employee Retirement Benefits Act” (Part VII of Chapter 112, Florida Statutes) in 1980. Accordingly, the sponsor has funded the actuarially determined required contributions for all years from October 1, 1987, through the transition date October 1, 1997. Thus, the NPO on October 1, 1997, is zero dollars.

The recent development of the Net Pension Obligation through September 30, 2013 is as follows:

	<u>9/30/11</u>	<u>9/30/12</u>	<u>9/30/13</u>
Actuarially Determined Contribution (A)	\$ 1,069,647	\$ 1,107,098	\$ 1,211,103
Interest on NPO	(46,207)	(50,167)	(59,162)
Adjustment to (A)	<u>29,752</u>	<u>32,226</u>	<u>39,865</u>
Annual Pension Cost	1,053,192	1,089,157	1,191,806
Contributions Made	<u>1,102,685</u>	<u>1,201,591</u>	<u>1,481,729</u>
Increase in NPO	(49,493)	(112,434)	(289,923)
NPO, Beginning of Year	<u>(577,593)</u>	<u>(627,086)</u>	<u>(739,520)</u>
NPO, End of Year	<u>\$ (627,086)</u>	<u>\$ (739,520)</u>	<u>\$ (1,029,443)</u>

Firefighters’ Plan

This municipal Defined Benefit Plan has been subject to the minimum funding standards since the adoption of the “Florida Protection of Public Employee Retirement Benefits Act” (Part VII of Chapter 112, Florida Statutes) in 1980. Accordingly, the sponsor has funded the actuarially determined required contributions for all years from October 1, 1987, through the transition date October 1, 1997. Thus, the NPO on October 1, 1997, is zero dollars.

The recent development of the Net Pension Obligation through September 30, 2013 is as follows:

	<u>9/30/11</u>	<u>9/30/12</u>	<u>9/30/13</u>
Actuarially Determined Contribution (A)	\$ 626,398	\$ 631,730	\$ 717,001
Interest on NPO	(48,283)	(46,986)	(53,668)
Adjustment to (A)	<u>35,595</u>	<u>34,276</u>	<u>43,018</u>
Annual Pension Cost	613,710	619,020	706,351
Contributions Made	<u>597,504</u>	<u>702,542</u>	<u>788,822</u>
Increase in NPO	16,206	(83,522)	(82,471)
NPO, Beginning of Year	<u>(603,537)</u>	<u>(587,331)</u>	<u>(670,853)</u>
NPO, End of Year	<u>\$ (587,331)</u>	<u>\$ (670,853)</u>	<u>\$ (753,324)</u>

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 7 – EMPLOYEE RETIREMENT SYSTEMS – continued

H. Net Position

The Combining Statement of Fiduciary Net Position
At September 30, 2013 is stated as follows:

ASSETS	<u>General Employees</u>	<u>Police Officers'</u>	<u>Firefighters'</u>	<u>Total</u>
Cash and cash equivalents	\$ 3,160,019	\$ 3,021,791	\$ 2,199,634	\$ 8,381,444
Investments at fair value	33,356,604	31,515,107	25,380,078	90,251,789
Contributions receivable	<u>171,111</u>	<u>143,144</u>	<u>77,805</u>	<u>392,060</u>
Total Assets	<u><u>\$ 36,687,734</u></u>	<u><u>\$ 34,680,042</u></u>	<u><u>\$ 27,657,517</u></u>	<u><u>\$ 99,025,293</u></u>
Net Position:				
Held in trust for deferred retirement option plan (DROP)	\$ 633,142	\$ -	\$ 712,533	\$ 1,345,675
Held in trust for employees' pension benefits	<u>36,054,592</u>	<u>34,680,042</u>	<u>26,944,984</u>	<u>97,679,618</u>
Total Net Position	<u><u>\$ 36,687,734</u></u>	<u><u>\$ 34,680,042</u></u>	<u><u>\$ 27,657,517</u></u>	<u><u>\$ 99,025,293</u></u>

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 7 – EMPLOYEE RETIREMENT SYSTEMS – continued

I. Changes In Net Position

The Combining Statement of Changes in Fiduciary Net Position
For the Year Ended September 30, 2013 is stated as follows:

	<u>General Employees</u>	<u>Police Officers'</u>	<u>Firefighters'</u>	<u>Total</u>
ADDITIONS				
Contributions:				
Employee contributions	\$ 284,047	\$ 386,565	\$ 269,484	\$ 940,096
Additions to DROP	213,261	-	132,588	345,849
State excise tax	-	301,704	269,750	571,454
City contributions	1,706,074	1,481,729	788,822	3,976,625
Total contributions	<u>2,203,382</u>	<u>2,169,998</u>	<u>1,460,644</u>	<u>5,834,024</u>
Investment Income (Loss):				
Interest, dividend and other income	348,342	406,467	257,537	1,012,346
Net appreciation (depreciation) in fair value of investments	3,523,967	3,306,847	2,773,627	9,604,441
Gains (losses) on sales of investments	645,123	600,268	326,809	1,572,200
Investment return DROP	90,967	-	76,489	167,456
Net Investment Income (Loss):	<u>4,608,399</u>	<u>4,313,582</u>	<u>3,434,462</u>	<u>12,356,443</u>
Total Additions	<u>6,811,781</u>	<u>6,483,580</u>	<u>4,895,106</u>	<u>18,190,467</u>
DEDUCTIONS				
Benefit payments	1,348,910	1,312,912	1,195,055	3,856,877
Lump - sum DROP payments	236,714	-	-	236,714
Termination payments	83,347	13,345	51,002	147,694
Administrative expense	21,484	16,281	13,847	51,612
Total Deductions	<u>1,690,455</u>	<u>1,342,538</u>	<u>1,259,904</u>	<u>4,292,897</u>
CHANGE IN NET POSITION				
For DROP	67,514	-	209,077	276,591
For pension benefits	5,053,812	5,141,042	3,426,125	13,620,979
Total Change in Net Position	<u>5,121,326</u>	<u>5,141,042</u>	<u>3,635,202</u>	<u>13,897,570</u>
Net position held in trust				
Beginning of Year:				
For DROP	565,628	-	503,456	1,069,084
For pension benefits	31,000,780	29,539,000	23,518,859	84,058,639
TOTAL NET POSITION, 10/01/2012	<u>31,566,408</u>	<u>29,539,000</u>	<u>24,022,315</u>	<u>85,127,723</u>
End of Year:				
For DROP	633,142	-	712,533	1,345,675
For pension benefits	36,054,592	34,680,042	26,944,984	97,679,618
TOTAL NET POSITION, 09/30/2013	<u>\$ 36,687,734</u>	<u>\$ 34,680,042</u>	<u>\$ 27,657,517</u>	<u>\$ 99,025,293</u>

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Eligibility

A participant is eligible to receive certain other postemployment benefits upon retirement under one of the 3 City sponsored Pensions Plans. To be eligible for retiree benefits, the participant does not need to be covered under the City’s medical plan immediately prior to retirement. Participants under the following City sponsored Pension Plans are eligible to retire under the following criteria:

City of Apopka Municipal Fire Fighter Retirement:

Normal Retirement: Age 55 with 10 years of service or 22 years of service an any age
Early Retirement: Age 50 and the completion of 10 years of service

City of Apopka Municipal General Employees’ Retirement:

Normal Retirement: Age 57 with 5 years of service
Early Retirement: Age 47 and the completion of 10 years of service

City of Apopka Municipal Police Officers’ Retirement:

Normal Retirement: Age 45 with 10 years of service or 20 years of service at any age
Early Retirement: Age 40 and the completion of 10 years of service

Participants in all three pension plans have the option of entering a DROP program for up to 8 years, after meeting Normal Retirement Criteria.

Employee Contributions

Retirees are offered the opportunity to continue enrollment in the group health, dental, vision, and life insurance plans offered through the City. Premium for the plans are the following:

Monthly Premiums for Coverage	Medical	Dental	
		High	Low
Retiree Coverage	\$ 433	\$ 28	\$ 19
Retiree and Spouse	\$ 865	\$ 61	\$ 42
Retiree and Children	\$ 760	\$ 79	\$ 58
Retiree and Family	\$ 1,273	\$ 105	\$ 76

Life Insurance is available to retirees in the amount of \$30,000. Coverage amounts are reduced to \$19,500 at age 65, and \$15,000 at age 70 and \$7,500 at age 75. Retiree’s pay the full premium for coverage at the rate of \$7.80 per month, reduced to \$5.07 at age 65, \$3.90 at age 70 and \$1.95 at age 75.

Coverage

OPEB Coverage is available for the lifetime of the retiree (except for the Health Insurance Premium Subsidy as outlined below), so long as the required premiums are paid. OPEB Coverage is also available to spouses of retirees who are currently receiving benefits, but at a higher rate. OPEB Coverage is not available to Surviving Spouses of deceased Retirees.

Health Insurance Subsidy/Reduced Retiree Contribution

Employees of the City retiring with more that 25 years of service are eligible to have the premiums for Medical coverage paid for by the City until Medicare Eligibility. Time spent in the DROP option of the retirement plan is counted toward the 25 year goal. Premiums for dependent coverage is not eligible to be paid for by the City.

Effective as of January 1, 2011 newly hired employees are not eligible for the health insurance program subsidy.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – continued

Currently, the City’s OPEB benefits are unfunded. That is, there is no separate Trust Fund or equivalent arrangement into which the City would make contributions to advance-fund the obligation. Therefore, the ultimate subsidies which are provided over time are financed directly by general assets of the City. The City had an actuarial valuation for the OPEB to measure the current year’s subsidies, project these subsidies for decades into the future, and make an allocation of that cost to different years.

Membership of each plan consisted of the following:

Date of Actuarial Valuation:	9/30/2013
Retirees and Beneficiaries Receiving Benefits	43
Active Plan Members	<u>378</u>
Total	<u><u>421</u></u>

Annual OPEB Costs and Net OPEB Obligation

The Annual OPEB Cost is the amount that was expensed for the fiscal year. Since the City’s OPEB plan is currently unfunded, the offset to that expense comes from subsidies paid on behalf of the current retirees and their dependents for the current year. This offset is called the Employer Contribution, and equals the total age-adjusted premiums paid by the City for coverage for the retirees and their dependents for the year (net of the retiree’s own payments for the year). The cumulative difference between the Annual OPEB Cost for the year and the Employer Contribution for the year is called the Net OPEB Obligation. The Net OPEB Obligation is reflected as a liability in the statement of net assets.

The following table shows the components of the City’s Annual OPEB Cost for the year and the Net OPEB Obligation.

Annual Required Contribution (ARC)	\$ 3,042,760
Interest on prior year Net OPEB Obligation (NOO)	415,208
Adjustment to ARC	<u>(600,288)</u>
Annual OPEB Cost	2,857,680
Employer Contributions Made	<u>(662,693)</u>
Increase/Decrease in NOO	2,194,987
Net OPEB Obligation, Beginning of Year	<u>10,380,203</u>
Net OPEB Obligation, End of Year	<u><u>\$12,575,190</u></u>

The Annual OPEB Cost per covered member is \$6,788

Schedule of Employer Contributions

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Increase in Net OPEB Obligation	Net OPEB Obligation
9/30/2013	\$ 2,857,680	23.19%	\$ 2,194,987	\$ 12,575,190
9/30/2012	\$ 3,471,325	24.08%	\$ 2,635,325	\$ 10,380,203
9/30/2011	\$ 3,144,565	23.60%	\$ 2,402,565	\$ 7,744,878

Funded Status and Funding Progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Amounts determined regarding the funding status of a plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – continued

The following is a schedule of fund status and fund progress:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (1)	Unfunded (Overfunded) Accrued Liability (UAAL) (2)	Funded Ratio	Annual Covered Payroll	UAAL as a Percentage of Payroll
10/1/2013	\$ -	\$ 24,124,054	\$ 24,124,054	0.0%	\$ 18,549,936	130%
10/1/2011	\$ -	\$ 27,060,537	\$ 27,060,537	0.0%	\$ 18,874,190	143%
10/1/2010	\$ -	\$ 24,289,582	\$ 24,289,582	0.0%	\$ 19,278,954	126%

- (1) Actuarial liability determined under the projected unit credit cost method.
- (2) Actuarial liability less actuarial value of assets, if any.

Actuarial Cost Method

The actuarial cost method determines, in a systematic way, the incidence of plan sponsor contributions required to provide plan benefits. It also determines how actuarial gains and losses are recognized in OPEB costs. The gains and losses result from the difference between the actual experience under the plan and the experience anticipated by the actuarial assumptions.

Liabilities and cost under GASB 45 are derived by making certain specific assumptions as to rates of interest, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience will differ from the long term assumptions, the costs determined by the valuation must be regarded as estimated of the true costs of the current OPEB arrangements.

Actuarial liabilities and comparative costs shown in the Report were computed using the Unit Credit Actuarial Cost Method, which consists of the following cost components:

1. **The Normal Cost** is the actuarial Present Value of benefits allocated to the valuation year.
2. **The Actuarial Accrued Liability** is the Actuarial Present Value of benefits accrued as of the valuation date.
3. **Valuation Assets** are equal to the market value of assets as of the valuation date, if any.
4. **Unfunded Actuarial Accrued Liability** is the difference between the Actuarial Accrued Liability and the Valuation Assets. It is amortized over the maximum permissible period under GASB45 of 30 years.

It should be noted that GASB 45 allows a variety of cost methods to be used. We elected this method because it is generally easy to understand and is widely used for the valuation of postemployment benefits other than pensions. Other methods used do not change the ultimate liability, but do allocate it differently between what has been earned in the past and what will be earned in the future. Please note that the net effect of the change may result in an increase or decrease in the annual required contribution (ARC).

In addition to the actuarial method used, actuarial cost estimates depend to an important degree on the assumptions made relative to various occurrences, such as rate of expected investment earnings by the fund, rates of mortality among active and retired employees, rates of termination from employment, and retirement rates.

Demographic assumptions for various defined benefit pension plan’s under which employee’s of the City are covered.

In the descriptions below:

- “Fire” refers to City of Apopka Municipal Fire Fighter Retirement Plan
- “General” refers to City of Apopka Municipal General Employees’ Retirement Plan
- “Police” refers to the City of Apopka Municipal Police Retirement Plan

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – continued

In the most current valuation, (dated 10/1/2011) the actuarial assumptions used for the calculation of cost and liabilities are as follows:

- 1. Discount Rate: 4.0% per annum, compounded annually
- 2. Mortality Rates: RP-2000 system table with floating Scale AA
- 3. Withdrawal Rates: Sample rates of withdrawal for employees:

<u>Age</u>	<u>Fire</u>	<u>Public</u>	<u>General</u>
20	0.0600	0.0600	0.3860
30	0.0500	0.0500	0.1940
40	0.0260	0.0260	0.0730
50	0.0080	0.0080	0.0270
55	0.0030	0.0030	0.0180

- 4. Disability Rates: Sample rates of disability for employees

<u>Age</u>	<u>Fire</u>	<u>Public</u>	<u>General</u>
20	0.0009	0.0009	0.0007
30	0.0012	0.0012	0.0011
40	0.0021	0.0021	0.0019
50	0.0054	0.0054	0.0051
55	0.0108	0.0108	0.0096

- 5. Early Retirement: Fire and Police: Commencing with the attainment of Early Retirement Status, members are assumed to retire at the rate of 5% per year.

General: Commencing with the attainment of Early Retirement Status, members are assumed to retire at the rate of 2% per year.

- 6. DROP and Normal Retirement: Upon attaining Normal retirement Status, participants are assumed to retire at the end of an additional year of service. 100% of participants retiring with less than 25 years of service are assumed to enter the DROP program until accruing 25 years of service or 8 years, whichever comes first. Retirees with more that 25 years of service are assumed to not enter the DROP program.

CITY OF AOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – continued

7. Election Assumptions:

	Employees Retiring Prior to Age 65 and Electing OPEB Coverage	Participants Continuing or Electing OPEB Coverage After Age 65	Retirees Electing To Cover Dependent Spouses
Firefighter Retirees	60%	6.0%	40.0%
General Retirees	60%	6.0%	40.0%
Police Retirees	60%	6.0%	40.0%

Former Employees of the City who leave service with a vested pension benefit, but who lapse health coverage with the City before commencing the pension are assumed not to re-enroll in the City's OPEB benefits. 100% of retirees younger than age 65 with 25 years of service at retirement are assumed to elected OPEB coverage.

8. Medical Cost Trend Rate:

Claim costs in the future years are estimated by adjusting the starting claims costs by an assumed ongoing cost trend. Such trends are based on the health care cost trend rate adjusted for the impact of plan design, cost containment features.

Year	Prior to age 65	Age 65+
2013	5.50%	5.50%
2014	5.50%	5.90%
2015	5.30%	5.80%
2016	5.60%	5.80%
2017	5.70%	5.70%
2018	5.70%	5.70%
2019	5.70%	5.70%
2020	5.70%	5.70%
2021	5.70%	5.70%
2022	5.70%	5.70%
2023	5.60%	5.60%
2024	5.60%	5.60%
2025	5.60%	5.60%

An ultimate rate of 4.50% for the medical trend prior to age 65 is reached for the first time in the year 2098. An ultimate rate of 4.30% for the medical trend after age 65 is reached for the first time in 2083.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) – continued

9. Retiree Claim Costs: Assumed Annual Gross Health Claims Costs.

<u>Age</u>	<u>Retirees</u>		<u>Spouses</u>	
	Males	Females	Males	Females
50	\$ 9,064	\$ 10,324	\$ 9,846	\$ 11,048
55	\$ 9,660	\$ 10,173	\$ 11,085	\$ 11,936
60	\$ 11,855	\$ 11,575	\$ 12,870	\$ 13,288
64	\$ 14,884	\$ 13,434	\$ 15,276	\$ 14,834
65	\$ 5,211	\$ 5,102	\$ 5,211	\$ 5,102
66	\$ 5,346	\$ 5,231	\$ 5,346	\$ 5,231
70	\$ 5,922	\$ 5,782	\$ 5,922	\$ 5,782

Dental and Vision claims net of retiree contributions are reflected as de minimis in the valuation.

10. Administrative Cost: Included in claims.

Actuarial Methods and Assumptions

The following table summarizes the actuarial methods and assumptions as of the latest actuarial valuation date:

Valuation Date	October 1, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar Factor (17.98372)
Remaining Amortization Period	30 years Closed
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Return	4.00%
Projected Salary Increases	7.50%
COLA (Post-Retirement)	None
Inflation at cost-of-living adjustments	None

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 9 – RISK MANAGEMENT

The City is exposed to risk of loss related: to torts; theft of, theft of, damage to or destruction of assets; errors and omissions, injuries to employees, and natural disasters. The City purchases commercial insurance for all types of claims with nominal deductible amounts. The following is a summary of the City’s significant insurance coverage and limitations.

Type of Coverage	Coverage	Limitations
Property	\$ 65,281,618 Not Included 5,000,000 6,596,152 Not Included 250,000 50,000,000 700,000	Buildings and Personal Property Electronic data processing Flood per occurrence Radio Equipment Valuable papers A/R per location to a maximum of \$250,000 Boiler & Machinery Business income with extra expense
Automobile	5,000,000 Basic 50,000 Included	Liability combined single limit - per occurrence Personal injury protection Uninsured motorists bodily injury liability Physical damage
Crime	250,000 250,000 250,000	Employee theft/forgery bond per loss Money & securities inside Money & securities outside
General Liability (includes healthcare and social services)	5,000,000	Combined single limits per occurrence Includes premises and products & completed
Sexual Abuse per Person Limit	1,000,000	Total policy limit
Public Entity Employment Practices Liability	5,000,000	Each wrongful act and total policy limit
Public Employee Position Bond (Finance Director)	100,000	Per person
Public Officials Errors & Omissions Liability Liability	5,000,000	Each loss and total policy limit
Law Enforcement Officers Liability	5,000,000	Each person, wrongful act and total policy limit
Statutory Death Benefit (Police, Fire & General)	60,000	Per covered person
Fiduciary Responsibility	1,000,000	Each occurrence and aggregate
Pollution Liability	1,000,000	Each occurrence and aggregate
Underground Storage Tank Pollution Liability	1,000,000	Each incident and policy aggregate
Workers Compensation	Statutory	
Workers Compensation/Employer's Liability	1,000,000	Each accident, disease, aggregate by disease

There have been no significant reductions in insurance coverage during fiscal year 2012-2013. Settled claims have not exceeded the commercial excess coverage in any of the past three years.

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 10 – OTHER DISCLOSURES

A. Excess of Operating Expenses Over Final Budgeted Operating Expenses in Individual Funds

Excess of operating expenses over appropriations in individual funds are as follows at September 30, 2013:

The General Fund actual expenses exceeded the budgeted expenses in the amount of \$434,282.

B. Deficit retained earnings/fund balances of individual funds at September 30, 2013: None.

NOTE 11 – BUDGETARY BASIS OF ACCOUNTING

The City Council adopts budget resolutions for all governmental and proprietary fund types. The budgets for the Enterprise Funds (Utility System and Sanitation) were adopted on an accounting basis other than in accordance with generally accepted accounting principles. Adjustment necessary to convert the results of operations for the year ended September 30, 2013 from the GAAP basis to the budget basis are as follows:

UTILITY SYSTEM

Change in Net Assets, GAAP basis	\$ 939,892
(Decrease) due to payment of	
Debt principal	(630,000)
(Decrease) due to capital asset purchases	(2,560,405)
Increase due to non-inclusion of	
depreciation expense in budgetary basis	<u>3,571,678</u>
Revenue over Expenses Budget Basis	<u><u>\$ 1,321,165</u></u>

SANITATION

Change in Net Assets, GAAP basis	\$ (238,981)
Increase due to non-inclusion of	
depreciation expense in budgetary basis	<u>321,775</u>
Revenue over Expenses	
Budget Basis	<u><u>\$ 82,794</u></u>

CITY OF APOPKA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2013

NOTE 12 – COMMITMENTS AND CONTINGENCIES

Intergovernmental Grants

Amounts received or receivable from grantors are subject to audit and adjustment by grantor agencies, principally federal and state government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts to be immaterial.

Construction Commitments

As of September 30, 2013 there were uncompleted construction contracts as follows:

<u>Vendors</u>	<u>Project Title</u>	<u>Remaining Construction Committed</u>
Legacy Scapes (Cherry Lake Tree Farm)	Apopka Streetscape	\$ 43,933
All State Paving	E Lester Rd Roadway & Drainage	1,932,068
	Total	<u>\$ 1,976,001</u>

NOTE 13 – SUBSEQUENT EVENTS

Special Obligation Refunding Revenue Note, Series 2013C

The City issued \$2,947,929 principal amount of City of Apopka, Florida Special Obligation Refunding Revenue Note, Series 2013C, dated as of November 29, 2013. The Series 2013C Note was issued to refinance certain outstanding indebtedness of the City previously incurred to finance the acquisition and installation of certain capital improvements within the City.

The Series 2013C Note is payable solely from the legally available Non-Ad Valorem revenues of the City.

The Series 2013C Note has an interest rate of 1.2%. Interest is payable semi-annually on June 1st and December 1st until maturity. Principal on the Note is payable on December 1st, 2014 through 2018 in varying amounts.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF AOPKA, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION
GENERAL EMPLOYEE'S PENSION TRUST FUND

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets ¹</u> <u>(a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u> <u>(b)</u>	<u>Unfunded AAL (UAAL)</u> <u>(b-a)</u>	<u>Funded Ratio</u> <u>(a/b)</u>	<u>Covered Payroll</u> <u>(c)</u>	<u>UAAL as a % of Covered Payroll</u> <u>[(b-a)/c]</u>
9/30/13	\$ 36,687,734	\$ 44,786,454	\$ 8,098,720	81.92%	\$ 9,682,597	83.64%
9/30/12	30,681,963	40,485,839	9,803,876	75.78%	9,358,654	104.76%
9/30/11	28,297,728	37,692,945	9,395,217	75.07%	8,445,046	111.25%
9/30/10	27,898,852	34,328,465	6,429,613	81.27%	8,530,307	75.37%
9/30/09	26,854,527	31,994,213	5,139,686	83.94%	8,630,755	59.55%
9/30/08	24,939,067	29,619,921	4,680,854	84.20%	9,394,149	49.83%
9/30/07	22,491,821	26,420,066	3,928,245	85.13%	8,878,865	44.24%
9/30/06	19,697,220	24,360,126	4,662,906	80.86%	8,620,338	54.09%
9/30/05	17,117,598	22,235,124	5,117,526	76.98%	7,440,116	68.78%
9/30/04	15,060,597	20,242,019	5,181,422	74.40%	7,318,342	70.80%

SCHEDULE OF CONTRIBUTIONS FROM THE EMPLOYER

<u>Year Ended September 30</u>	<u>Annual Required Contribution</u>	<u>City's Contribution</u>	<u>Percentage Contributed</u>
2013	\$ 1,527,489	\$ 1,706,074	111.69%
2012	1,321,788	1,336,564	101.12%
2011	1,244,229	1,295,148	104.09%
2010	1,268,250	1,231,660	97.11%
2009	1,107,506	1,217,963	109.97%
2008	1,113,529	1,181,817	106.13%
2007	1,006,242	1,137,282	113.02%
2006	975,193	1,046,172	107.28%
2005	1,205,817	1,229,263	101.94%
2004	1,082,459	1,123,885	103.83%

¹ Beginning with the October 1, 2008 Actuarial Valuation the Accumulated DROP Account Value is included with the Liability of the Plan.

CITY OF AOPKA, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION
POLICE OFFICERS' PENSION TRUST FUND

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a % of Covered Payroll [(b-a)/c]</u>
9/30/13	\$ 34,680,042	\$ 37,839,348	\$ 3,159,306	91.65%	\$ 5,200,868	60.75%
9/30/12	29,111,823	33,238,719	4,126,896	87.58%	4,893,755	84.33%
9/30/11	26,787,695	31,182,216	4,394,521	85.91%	4,332,162	101.44%
9/30/10	26,525,820	28,860,892	2,335,072	91.91%	4,619,039	50.55%
9/30/09	25,378,656	26,804,543	1,425,887	94.68%	4,569,611	31.20%
9/30/08	23,504,901	23,834,202	329,301	98.62%	4,638,508	7.10%
9/30/07	21,489,030	21,500,596	11,566	99.95%	4,091,218	0.28%
9/30/06	18,484,173	19,032,984	548,811	97.12%	4,005,508	13.70%
9/30/05	15,898,811	16,926,976	1,028,165	93.93%	3,667,176	28.04%
9/30/04	14,131,057	15,223,759	1,092,702	92.82%	3,147,298	34.72%

SCHEDULE OF CONTRIBUTIONS FROM THE EMPLOYER AND OTHER CONTRIBUTING ENTITIES

<u>Year Ended September 30</u>	<u>Annual Required Contribution</u>	<u>City's Contribution</u>	<u>State Excise Tax</u>	<u>Percentage Contributed</u>
2013	\$ 1,463,944	\$ 1,481,729	\$ 252,841 *	118.49%
2012	1,359,939	1,201,591	252,841 *	106.95%
2011	1,322,488	1,102,685	252,841 *	102.50%
2010	1,240,312	1,159,861	252,841 *	113.90%
2009	1,241,509	1,063,964	252,841 *	106.06%
2008	1,168,305	1,001,421	252,841 *	107.36%
2007	1,129,194	929,917	252,841 *	104.74%
2006	974,392	839,417	252,841 *	112.10%
2005	1,000,748	805,435	252,841 *	98.71%
2004	877,789	695,395	182,403	100.00%

* "Frozen" per Florida Statutes Chapter 175, as amended

CITY OF AOPKA, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION
FIREFIGHTERS' PENSION TRUST FUND

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets ¹</u> (a)	<u>Actuarial Accrued Liability (AAL) Entry Age</u> (b)	<u>Unfunded AAL (UAAL)</u> (b-a)	<u>Funded Ratio</u> (a/b)	<u>Covered Payroll</u> (c)	<u>UAAL as a % of Covered Payroll</u> [(b-a)/c]
9/30/13	\$ 27,657,517	\$ 31,080,526	\$ 3,423,009	88.99%	\$ 4,606,154	74.31%
9/30/12	23,480,216	27,895,903	4,415,687	84.17%	4,621,781	95.54%
9/30/11	22,017,631	26,022,103	4,004,472	84.61%	4,164,301	96.16%
9/30/10	21,780,927	24,494,656	2,713,729	88.92%	4,115,944	65.93%
9/30/09	21,389,797	24,332,139	2,942,341	87.91%	4,115,814	71.49%
9/30/08	20,086,629	22,199,137	2,112,508	90.48%	4,313,003	48.98%
9/30/07	18,028,112	20,825,418	2,797,306	86.57%	3,895,788	71.80%
9/30/06	16,059,007	19,437,972	3,378,965	82.62%	3,746,757	90.18%
9/30/05	14,227,281	17,563,335	3,336,054	81.01%	3,544,477	94.12%
9/30/04	12,901,642	16,045,913	3,144,271	80.40%	3,202,177	98.19%

SCHEDULE OF CONTRIBUTIONS FROM THE EMPLOYER AND OTHER CONTRIBUTING ENTITIES

<u>Year Ended September 30</u>	<u>Annual Required Contribution</u>	<u>City's Contribution</u>	<u>State Excise Tax ²</u>	<u>Percentage Contributed</u>
2013	\$ 882,011	\$ 788,822	\$ 165,010 *	108.14%
2012	796,740	702,542	165,010 *	108.89%
2011	791,408	597,504	165,010 *	96.35%
2010	755,247	721,154	165,010 *	117.33%
2009	741,066	656,728	165,010 *	110.89%
2008	743,806	638,479	165,010 *	108.02%
2007	745,715	603,939	165,010 *	103.12%
2006	675,825	576,563	165,010 *	109.73%
2005	862,782	734,783	165,010 *	104.29%
2004	780,297	639,608	158,419	102.27%

* "Frozen" per Florida Statutes Chapter 175.

1 Beginning with the October 1, 2009 Actuarial Valuation the Accumulated DROP Account Value is included with the Liability of the Plan.

2 There was an unavoidable delay in the State of Florida 's approval of the City's 2010 Annual Report for this pension trust fund which caused the State to delay remittance of the State Excise Tax until the next fiscal year 2011.

CITY OF AOPKA, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION
OTHER POSTEMPLOYMENT BENEFITS

SCHEDULE OF FUNDING PROGRESS

<u>Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a % of Covered Payroll</u>
10/1/13	\$ -	\$ 24,124,054	\$ 24,124,054	0.00%	\$ 18,549,936	130%
10/1/12	\$ -	\$ 27,060,537	\$ 27,060,537	0.00%	\$ 18,874,190	143%
10/1/11	\$ -	\$ 24,289,582	\$ 24,289,582	0.00%	\$ 16,941,501	143%

SCHEDULE OF CONTRIBUTIONS FROM EMPLOYER AND OTHER CONTRIBUTING ENTITIES

<u>Fiscal Year Ended</u>	<u>Annual Required Contribution (A)</u>	<u>Contributions Made</u>	<u>Percentage of (A) Contributed</u>
2013	\$ 3,042,760	\$ 662,693	21.78%
2012	\$ 3,609,416	\$ 836,000	23.16%
2011	\$ 3,239,818	\$ 742,000	22.90%

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

CITY OF APOPKA, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2013

SPECIAL REVENUE FUNDS

	Streets Improvement Fund	Law Enforcement Trust	Transportation Impact Fees	Recreation Impact Fees
ASSETS				
Cash and cash equivalents	\$ 1,072,740	\$ 137,435	\$ 6,665,179	\$ 171,179
Accounts receivable	35,867	-	-	66
Due from other governments	149,754	-	-	-
Total Assets	\$ 1,258,361	\$ 137,435	\$ 6,665,179	\$ 171,245
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 134,543	\$ -	\$ 154,766	\$ -
Accrued liabilities	4,417	-	-	-
Retainage payable	34,983	-	104,893	-
Due to pension beneficiaries	4,006	-	-	-
Due to other funds	4,831	-	-	-
Deposits	3,294	-	-	-
Total Liabilities	186,074	-	259,659	-
Fund Balances:				
Restricted	1,072,287	137,435	-	-
Committed	-	-	6,405,520	171,245
Total Liabilities and Fund Balances	\$ 1,258,361	\$ 137,435	\$ 6,665,179	\$ 171,245

CITY OF AOPKA, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2013

<u>Stormwater</u>	<u>Community Redevelopment</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 2,507,448	\$ 2,304,185	\$ 12,858,166
-	-	35,933
-	-	149,754
<u>\$ 2,507,448</u>	<u>\$ 2,304,185</u>	<u>\$ 13,043,853</u>
\$ -	\$ -	\$ 289,309
213	-	4,630
-	-	139,876
-	-	4,006
-	214,102	218,933
-	-	3,294
<u>213</u>	<u>214,102</u>	<u>660,048</u>
-	-	1,209,722
2,507,235	2,090,083	11,174,083
<u>\$ 2,507,448</u>	<u>\$ 2,304,185</u>	<u>\$ 13,043,853</u>

CITY OF APOPKA, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2013

SPECIAL REVENUE FUNDS

	Streets Improvement Fund	Law Enforcement Trust	Transportation Impact Fees	Recreation Impact Fees
REVENUES				
Taxes	\$ 1,412,722	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	491,954	-	1,100	-
Fines and forfeitures	-	43,146	-	-
Impact fees	-	-	1,287,172	94,733
Investment earnings	2,776	488	19,346	346
Miscellaneous revenues	13,323	-	-	66
Total Revenues	1,920,775	43,634	1,307,618	95,145
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	38,300	-	-
Transportation	2,279,432	-	26,523	-
Environmental	-	-	-	-
Culture/Recreation	-	-	-	975
Capital outlay	412,095	19,694	1,097,143	-
Total Expenditures	2,691,527	57,994	1,123,666	975
Excess (Deficit) of Revenues Over (Under) Expenditures	(770,752)	(14,360)	183,952	94,170
OTHER FINANCING SOURCES (USES)				
Transfers in	1,044,548	-	-	-
Transfers out	(107,190)	-	(64,356)	-
Total Other Financing Sources (Uses)	937,358	-	(64,356)	-
Net Change in Fund Balances	166,606	(14,360)	119,596	94,170
Fund Balances at Beginning of Year:				
Restricted	905,681	151,795	-	-
Committed	-	-	6,285,924	77,075
Total Fund Balances at Beginning of Year	905,681	151,795	6,285,924	77,075
Fund Balances at End of Year:				
Restricted	1,072,287	137,435	-	-
Committed	-	-	6,405,520	171,245
Total Fund Balances at End of Year	\$ 1,072,287	\$ 137,435	\$ 6,405,520	\$ 171,245

CITY OF APOPKA, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2013

<u>Stormwater</u>	<u>Community Redevelopment</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ 91,032	\$ 1,503,754
-	113,117	113,117
389,534	-	882,588
-	-	43,146
-	-	1,381,905
8,543	6,624	38,123
-	-	13,389
<u>398,077</u>	<u>210,773</u>	<u>3,976,022</u>
-	-	-
-	215,078	215,078
-	-	38,300
-	-	2,305,955
102,787	-	102,787
-	-	975
5,108	-	1,534,040
<u>107,895</u>	<u>215,078</u>	<u>4,197,135</u>
290,182	(4,305)	(221,113)
-	-	1,044,548
(133,575)	-	(305,121)
<u>(133,575)</u>	<u>-</u>	<u>739,427</u>
156,607	(4,305)	518,314
-	-	1,057,476
<u>2,350,628</u>	<u>2,094,388</u>	<u>10,808,015</u>
<u>2,350,628</u>	<u>2,094,388</u>	<u>11,865,491</u>
-	-	1,209,722
<u>2,507,235</u>	<u>2,090,083</u>	<u>11,174,083</u>
<u>\$ 2,507,235</u>	<u>\$ 2,090,083</u>	<u>\$ 12,383,805</u>

CITY OF APOPKA, FLORIDA
STREETS IMPROVEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 1,341,255	\$ 1,341,255	\$ 1,412,722	\$ 71,467
Charges for services	500,000	500,000	491,954	(8,046)
Investments earnings	5,000	5,000	2,776	(2,224)
Miscellaneous revenues	10,000	10,000	13,323	3,323
	<u>1,856,255</u>	<u>1,856,255</u>	<u>1,920,775</u>	<u>64,520</u>
EXPENDITURES				
Current:				
Transportation	2,128,740	2,563,059	2,279,432	283,627
Capital outlay	81,095	435,110	412,095	23,015
	<u>2,209,835</u>	<u>2,998,169</u>	<u>2,691,527</u>	<u>306,642</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(353,580)</u>	<u>(1,141,914)</u>	<u>(770,752)</u>	<u>371,162</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	449,575	970,204	1,044,548	74,344
Transfers (out)	(107,190)	(107,190)	(107,190)	-
	<u>342,385</u>	<u>863,014</u>	<u>937,358</u>	<u>74,344</u>
Net Change in Fund Balance	(11,195)	(278,900)	166,606	445,506
Fund Balances Restricted at Beginning of Year	<u>905,681</u>	<u>905,681</u>	<u>905,681</u>	<u>-</u>
Fund Balances Restricted at End of Year	<u><u>\$ 894,486</u></u>	<u><u>\$ 626,781</u></u>	<u><u>\$ 1,072,287</u></u>	<u><u>\$ 445,506</u></u>

CITY OF APOPKA, FLORIDA
LAW ENFORCEMENT TRUST SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Fines and forfeitures	\$ -	\$ 30,012	\$ 43,146	\$ 13,134
Interest		-	488	488
Total Revenues	<u>-</u>	<u>30,012</u>	<u>43,634</u>	<u>13,622</u>
EXPENDITURES				
Current:				
Public safety		38,300	38,300	-
Capital outlay		<u>57,296</u>	<u>19,694</u>	<u>37,602</u>
Total Expenditures	<u>-</u>	<u>95,596</u>	<u>57,994</u>	<u>37,602</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(65,584)</u>	<u>(14,360)</u>	<u>51,224</u>
Net Change in Fund Balance	-	(65,584)	(14,360)	51,224
Fund Balances Restricted at Beginning of Year	<u>151,795</u>	<u>151,795</u>	<u>151,795</u>	<u>-</u>
Fund Balances Restricted at End of Year	<u><u>\$ 151,795</u></u>	<u><u>\$ 86,211</u></u>	<u><u>\$ 137,435</u></u>	<u><u>\$ 51,224</u></u>

CITY OF APOPKA, FLORIDA
TRANSPORTATION IMPACT FEES FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Impact fees	\$ 750,000	\$ 750,000	\$ 1,287,172	\$ 537,172
Charges for services	-	-	1,100	1,100
Investments Earnings	20,000	20,000	19,346	(654)
Total Revenues	770,000	770,000	1,307,618	537,618
EXPENDITURES				
Current:				
Transportation	31,710	31,710	26,523	5,187
Capital outlay	1,625,000	3,983,538	1,097,143	2,886,395
Total Expenditures	1,656,710	4,015,248	1,123,666	2,891,582
Excess (Deficiency) of Revenues Over (Under) Expenditures	(886,710)	(3,245,248)	183,952	3,429,200
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(35,000)	(35,000)	(64,356)	(29,356)
Total Other Financing Sources (Uses)	(35,000)	(35,000)	(64,356)	(29,356)
Net Change in Fund Balance	(921,710)	(3,280,248)	119,596	3,399,844
Fund Balances Committed at Beginning of Year	6,285,924	6,285,924	6,285,924	-
Fund Balances Committed at End of Year	\$ 5,364,214	\$ 3,005,676	\$ 6,405,520	\$ 3,399,844

CITY OF AOPKA, FLORIDA
RECREATION IMPACT FEES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Impact fees	\$ 45,000	\$ 45,000	\$ 94,733	\$ 49,733
Investment earnings	100	100	346	246
Miscellaneous revenues	-	-	66	66
	<u>45,100</u>	<u>45,100</u>	<u>95,145</u>	<u>50,045</u>
EXPENDITURES				
Current:				
Culture/Recreation	975	975	975	-
Debt Service	<u>44,125</u>	<u>44,125</u>	<u>-</u>	<u>44,125</u>
	<u>45,100</u>	<u>45,100</u>	<u>975</u>	<u>44,125</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>94,170</u>	<u>94,170</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>94,170</u>	<u>94,170</u>
Fund Balances Committed at Beginning of Year	<u>77,075</u>	<u>77,075</u>	<u>77,075</u>	<u>-</u>
Fund Balances Committed at End of Year	<u><u>\$ 77,075</u></u>	<u><u>\$ 77,075</u></u>	<u><u>\$ 171,245</u></u>	<u><u>\$ 94,170</u></u>

CITY OF APOPKA, FLORIDA
STORMWATER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Charges for services	\$ 413,800	\$ 413,800	\$ 389,534	\$ (24,266)
Investments Earnings	9,500	9,500	8,543	(957)
Total Revenues	<u>423,300</u>	<u>423,300</u>	<u>398,077</u>	<u>(25,223)</u>
EXPENDITURES				
Current:				
Environmental	109,725	121,725	102,787	18,938
Capital outlay	<u>180,000</u>	<u>168,000</u>	<u>5,108</u>	<u>162,892</u>
Total Expenditures	<u>289,725</u>	<u>289,725</u>	<u>107,895</u>	<u>181,830</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>133,575</u>	<u>133,575</u>	<u>290,182</u>	<u>156,607</u>
OTHER FINANCING SOURCES (USES)				
Transfers (out)	<u>(133,575)</u>	<u>(133,575)</u>	<u>(133,575)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(133,575)</u>	<u>(133,575)</u>	<u>(133,575)</u>	<u>-</u>
Net Change in Fund Balance	-	-	156,607	156,607
Fund Balances Committed at Beginning of Year	<u>2,350,628</u>	<u>2,350,628</u>	<u>2,350,628</u>	<u>-</u>
Fund Balances Committed at End of Year	<u><u>\$ 2,350,628</u></u>	<u><u>\$ 2,350,628</u></u>	<u><u>\$ 2,507,235</u></u>	<u><u>\$ 156,607</u></u>

CITY OF APOPKA, FLORIDA
COMMUNITY REDEVELOPMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 91,100	\$ 91,100	\$ 91,032	\$ (68)
Intergovernmental revenues	130,500	130,500	113,117	(17,383)
Investment earnings	10,000	10,000	6,624	(3,376)
 Total Revenues	 <u>231,600</u>	 <u>231,600</u>	 <u>210,773</u>	 <u>(20,827)</u>
EXPENDITURES				
Current:				
General government	<u>231,600</u>	<u>231,600</u>	<u>215,078</u>	<u>16,522</u>
 Total Expenditures	 <u>231,600</u>	 <u>231,600</u>	 <u>215,078</u>	 <u>16,522</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 <u>-</u>	 <u>-</u>	 <u>(4,305)</u>	 <u>(4,305)</u>
 Net Change in Fund Balance	 -	 -	 (4,305)	 (4,305)
 Fund Balances Committed at Beginning of Year	 <u>2,094,388</u>	 <u>2,094,388</u>	 <u>2,094,388</u>	 <u>-</u>
 Fund Balances Committed at End of Year	 <u><u>\$ 2,094,388</u></u>	 <u><u>\$ 2,094,388</u></u>	 <u><u>\$ 2,090,083</u></u>	 <u><u>\$ (4,305)</u></u>

**CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

CITY OF AOPKA, FLORIDA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE
September 30, 2013

	<u>Beginning Balance</u>	<u>Reclassifications and Increases</u>	<u>Reclassifications and Deletions</u>	<u>Ending Balance</u>
Government Funds Capital Assets				
Land	\$ 26,779,361	\$ 285,242	\$ -	\$ 27,064,603
Buildings	13,025,693	184,044	-	13,209,737
Improvements Other Than Buildings	91,028,663	400,287	-	91,428,950
Machinery and Equipment	14,659,894	3,340,107	(58,332)	17,941,669
Automotive Equipment	9,058,472	1,507,568	(620,231)	9,945,809
Construction in Progress	3,168,543	1,490,421	(2,959,283)	1,699,681
	<u>\$157,720,626</u>	<u>\$ 7,207,669</u>	<u>\$ (3,637,846)</u>	<u>\$ 161,290,449</u>

Investment in Governmental Funds Capital Assets by Source

General Fund	\$ 58,447,559	\$ 5,276,305	\$ (3,309,383)	\$ 60,414,479
State of Florida Grants	1,115,262	28,850	-	1,144,112
Road Impact Fees Fund	23,450,856	1,173,666	(76,523)	24,547,999
Recreational Impact Fees Fund	12,268,500	-	(10,138)	12,258,362
Customers and Citizens	251,718	-	(3,500)	248,218
Local Option Gas Tax Fund	3,119,846	412,095	(99,097)	3,432,844
Federal Revenue Sharing	205,220	-	-	205,220
County and State Donations	70,547	-	-	70,547
Law Enforcement Trust Fund	221,438	19,694	-	241,132
Community Redevelopment Agency	998,437	-	-	998,437
Investments - Developers	56,278,921	237,244	(84,497)	56,431,668
Investment in Stormwater Assets	1,292,323	59,816	(54,708)	1,297,431
	<u>\$157,720,626</u>	<u>\$ 7,207,669</u>	<u>\$ (3,637,846)</u>	<u>\$ 161,290,449</u>

CITY OF AOPKA, FLORIDA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
For the Year Ended September 30, 2013

Function and Activity	Total	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Automotive Equipment	Construction in Progress
General Government:							
Administration	\$ 24,372,757	\$ 17,406,533	\$ 6,080,478	\$ 207,332	\$ 614,555	\$ 63,859	\$ -
City Clerk	76,031	-	-	-	76,031	-	-
Finance	3,961,261	-	4,066	-	3,914,178	43,017	-
Planning	1,182,810	144,600	4,456	842,771	115,233	75,750	-
Zoning	5,058	-	-	-	5,058	-	-
Total General Government	29,597,917	17,551,133	6,089,000	1,050,103	4,725,055	182,626	-
Public Safety:							
Police Protection	6,063,590	342,510	1,260,397	11,695	1,922,728	2,526,260	-
Fire Protection	18,199,642	200,301	4,310,202	65,904	9,493,108	4,130,127	-
Ambulance	1,541,422	-	-	-	468,776	1,072,646	-
Building	1,583,620	348,841	844,779	58,312	200,737	130,951	-
Total Public Safety	27,388,274	891,652	6,415,378	135,911	12,085,349	7,859,984	-
Parks and Recreation:							
Parks	3,694,589	246,549	29,307	2,492,989	188,511	737,233	-
Recreation	11,769,480	453,728	672,788	10,091,309	343,226	208,429	-
Total Parks and Recreation	15,464,069	700,277	702,095	12,584,298	531,737	945,662	-
Other:							
Highways and Streets	85,043,732	7,921,541	-	76,081,553	288,658	751,980	-
Garage Maintenance	814,319	-	3,264	494,792	268,263	48,000	-
Stormwater	1,282,457	-	-	1,082,293	42,607	157,557	-
Total Other	87,140,508	7,921,541	3,264	77,658,638	599,528	957,537	-
Construction in Progress	1,699,681	-	-	-	-	-	1,699,681
Total Capital Assets	\$ 161,290,449	\$ 27,064,603	\$ 13,209,737	\$ 91,428,950	\$ 17,941,669	\$ 9,945,809	\$ 1,699,681

CITY OF AOPKA, FLORIDA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
For the Year Ended September 30, 2013

Function and Activity	Beginning Balance	Reclassifications and Increases	Reclassifications and Decreases	Ending Balance
General Government:				
Administration	\$ 24,338,271	\$ 34,486	\$ -	\$ 24,372,757
City Clerk	76,032	-	-	76,032
Finance	1,012,011	2,951,681	(2,431)	3,961,261
Planning	1,182,810	-	-	1,182,810
Zoning	5,058	-	-	5,058
Total General Government	26,614,182	2,986,167	(2,431)	29,597,917
Public Safety:				
Police Protection	5,705,363	401,124	(42,897)	6,063,590
Fire Protection	17,397,991	1,226,807	(425,157)	18,199,641
Ambulance	1,591,479	18,797	(68,854)	1,541,422
Building	1,136,322	447,300	-	1,583,622
Total Public Safety	25,831,155	2,094,028	(536,908)	27,388,275
Parks and Recreation:				
Parks	3,580,794	147,509	(33,713)	3,694,590
Recreation	11,722,940	46,540	-	11,769,480
Total Parks and Recreation	15,303,734	194,049	(33,713)	15,464,069
Other:				
Highways and Streets	84,775,559	367,268	(99,097)	85,043,730
Garage Maintenance	799,705	21,028	(6,414)	814,319
Stormwater	1,227,749	54,708	-	1,282,457
Total Other	86,803,014	443,004	(105,511)	87,140,507
Construction in Progress	3,168,543	1,490,421	(2,959,283)	1,699,681
Total Capital Assets	\$ 157,720,626	\$ 7,207,669	\$ (3,637,846)	\$ 161,290,449

SCHEDULE OF BUDGETARY COMPLIANCE

The City Council adopted budget resolutions for all governmental and proprietary fund types. The budgets for the Enterprise Funds are adopted on an accounting basis other than in accordance with generally accepted accounting principles (GAAP). The schedule in this section is presented to report legal compliance with the City's budget resolutions.

CITY OF APOPKA, FLORIDA
SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL (BASIS OTHER THAN GAAP)
ALL ENTERPRISE FUNDS
For the Year Ended September 30, 2013

	Utility System		
	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Permits and fees	\$ -	\$ -	\$ -
Intergovernmental grants	30,000	158,505	128,505
Water charges for services	5,410,000	5,548,701	138,701
Sewer charges for services	5,200,500	5,537,939	337,439
Reclaimed water sales	2,870,000	2,491,136	(378,864)
Impact fees	1,405,000	3,156,524	1,751,524
Sanitation charges for services	-	-	-
Miscellaneous revenues	49,500	706,372	656,872
Interest income	113,100	81,312	(31,788)
Backflow fees	22,000	39,984	17,984
Effluent penalties	20,000	15,000	(5,000)
Developers contributions	-	744,818	744,818
Gain on disposal of fixed assets	-	8,415	8,415
Transfers in	423,395	423,395	-
Service & late charges	455,000	440,181	(14,819)
Increase in net pension obligation	-	-	-
Total Revenues	15,998,495	19,352,282	3,353,787
EXPENSES			
Utility administration	908,735	1,066,022	(157,287)
Water plant operations	1,950,475	1,877,188	73,287
Wastewater treatment plant operations	2,828,680	2,794,587	34,093
Utility construction operations	685,475	520,995	164,480
Water maintenance	1,425,045	1,353,992	71,053
Utility billing	744,975	781,254	(36,279)
Wastewater maintenance	1,170,180	1,101,023	69,157
Operating charges	1,965	-	1,965
Utility restoration	243,050	240,565	2,485
Design engineering	546,130	550,288	(4,158)
Interest expense	933,820	761,098	172,722
Bond issuance costs & discounts	34,070	448,100	(414,030)
Debt service - principal	565,110	630,000	(64,890)
Transfers out	3,345,600	3,345,600	-
Capital asset purchases	2,427,622	2,560,405	(132,783)
Total Expenses	17,810,932	18,031,117	(220,185)
Excess (Deficit) of Revenues over (under) Expenses	\$ (1,812,437)	\$ 1,321,165	\$ 3,133,602

CITY OF APOPKA, FLORIDA
SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL (BASIS OTHER THAN GAAP)
ALL ENTERPRISE FUNDS
For the Year Ended September 30, 2013

Sanitation			Totals		
Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
\$ 36,000	\$ 42,346	\$ 6,346	\$ 36,000	\$ 42,346	\$ 6,346
-	-	-	30,000	158,505	128,505
-	-	-	5,410,000	5,548,701	138,701
-	-	-	5,200,500	5,537,939	337,439
-	-	-	2,870,000	2,491,136	(378,864)
-	-	-	1,405,000	3,156,524	1,751,524
3,745,000	3,707,525	(37,475)	3,745,000	3,707,525	(37,475)
162,500	154,416	(8,084)	212,000	860,788	648,788
5,100	2,879	(2,221)	118,200	84,191	(34,009)
-	-	-	22,000	39,984	17,984
-	-	-	20,000	15,000	(5,000)
-	-	-	-	744,818	744,818
-	7,823	7,823	-	16,238	16,238
-	-	-	423,395	423,395	-
-	-	-	455,000	440,181	(14,819)
-	21,450	21,450	-	21,450	21,450
<u>3,948,600</u>	<u>3,936,439</u>	<u>(12,161)</u>	<u>19,947,095</u>	<u>23,288,721</u>	<u>3,341,626</u>
-	-	-	908,735	1,066,022	(157,287)
-	-	-	1,950,475	1,877,188	73,287
-	-	-	2,828,680	2,794,587	34,093
-	-	-	685,475	520,995	164,480
-	-	-	1,425,045	1,353,992	71,053
-	-	-	744,975	781,254	(36,279)
-	-	-	1,170,180	1,101,023	69,157
3,247,475	3,097,420	150,055	3,249,440	3,097,420	152,020
-	-	-	243,050	240,565	2,485
-	-	-	546,130	550,288	(4,158)
-	-	-	933,820	761,098	172,722
-	-	-	34,070	448,100	(414,030)
-	-	-	565,110	630,000	(64,890)
756,225	756,225	-	4,101,825	4,101,825	-
293,337	-	293,337	2,720,959	2,560,405	160,554
<u>4,297,037</u>	<u>3,853,645</u>	<u>443,392</u>	<u>22,107,969</u>	<u>21,884,762</u>	<u>223,207</u>
<u>\$ (348,437)</u>	<u>\$ 82,794</u>	<u>\$ 431,231</u>	<u>\$ (2,160,874)</u>	<u>\$ 1,403,959</u>	<u>\$ 3,564,833</u>

STATISTICAL SECTION

Statistical Section

This section of the City of Apopka's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

Contents

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Financial Trends

These schedules contain trend information to help the reader understand how the city's financial performance and well-being have changed over time.

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Revenue Capacity

These schedules contain information to help the reader assess the city's most significant local revenue source, the property tax.

97-100

Debt Capacity

These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.

101-106

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place.

107-108

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the city's financial report relates to the services the city provides and the activities it performs.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in fiscal year 2003; schedules presenting government-wide information include information beginning in that year.

Schedule 1
City of Apopka
Net Position by Component,
Last Ten Fiscal Years
 (accrual basis of accounting)

Net Position	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities										
Invested in capital assets, net of related debt	\$ 42,005,203	\$ 44,328,638	\$ 68,474,549	\$ 75,019,777	\$ 81,867,799	\$ 84,640,436	\$ 89,506,866	\$ 89,626,466	\$ 87,869,626	\$ 86,764,954
Restricted	-	-	-	-	-	-	-	2,173,455	2,032,131	2,174,523
Unrestricted	16,097,977	19,636,150	14,170,095	21,352,609	19,096,607	17,563,034	15,338,837	11,595,902	12,831,110	11,647,104
Total governmental activities net position	\$ 58,103,180	\$ 63,964,788	\$ 82,644,644	\$ 96,372,386	\$ 100,964,406	\$ 102,203,470	\$ 104,845,703	\$ 103,395,823	\$ 102,732,867	\$ 100,586,581
Business-type activities										
Invested in capital assets, net of related debt	\$ 43,242,276	\$ 45,754,924	\$ 63,315,809	\$ 82,599,985	\$ 84,651,808	\$ 85,287,785	\$ 85,405,361	\$ 87,624,978	\$ 86,015,227	\$ 85,141,627
Restricted	15,359,257	15,868,060	16,351,539	15,441,099	13,703,960	12,571,761	12,347,388	9,301,564	9,842,130	10,337,621
Unrestricted	10,523,529	14,631,214	15,837,829	13,923,759	12,822,079	12,589,992	13,569,652	15,640,402	17,283,878	18,362,898
Total business-type activities net position	\$ 69,125,062	\$ 76,254,198	\$ 95,505,177	\$ 111,964,843	\$ 111,177,847	\$ 110,449,538	\$ 111,322,401	\$ 112,566,944	\$ 113,141,235	\$ 113,842,146
Total Net Position										
Primary government										
Invested in capital assets, net of related debt	\$ 85,247,479	\$ 90,083,562	\$ 131,790,358	\$ 157,619,762	\$ 166,519,607	\$ 169,928,221	\$ 174,912,227	\$ 177,251,444	\$ 173,884,853	\$ 171,906,581
Restricted	15,359,257	15,868,060	16,351,539	15,441,099	13,703,960	12,571,761	12,347,388	11,475,019	11,874,261	12,512,144
Unrestricted	26,621,506	34,267,364	30,007,924	35,276,368	31,918,686	30,153,026	28,908,489	27,236,304	30,114,988	30,010,002
Total primary government net position	\$ 127,228,242	\$ 140,218,986	\$ 178,149,821	\$ 208,337,229	\$ 212,142,253	\$ 212,653,008	\$ 216,168,104	\$ 215,962,767	\$ 215,874,102	\$ 214,428,727

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Schedule 2
City of Apopka
Changes in Net Position
Last Ten Fiscal Years
 (accrual basis of accounting)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenses										
Governmental activities:										
General government	\$ 2,897,793	\$ 3,116,233	\$ 3,551,953	\$ 4,935,306	\$ 5,305,919	\$ 5,489,298	\$ 7,066,267	\$ 6,042,003	\$ 6,995,371	\$ 6,148,920
Public safety	15,732,340	16,711,993	17,580,932	16,689,550	18,164,762	20,734,113	20,687,224	22,686,115	23,502,477	26,038,039
Transportation	3,780,499	4,300,499	3,867,445	5,249,964	5,201,553	4,963,392	5,309,419	5,016,376	5,440,391	5,781,288
Environmental	46,290	73,077	53,249	210,749	247,288	181,210	189,307	479,130	203,250	236,843
Culture and recreation	2,178,520	2,265,884	2,514,450	2,795,810	2,983,580	2,987,478	2,744,468	3,197,661	2,699,130	3,802,962
Interest on long-term debt and issue costs	171,134	207,561	193,573	391,093	443,330	611,994	609,818	557,059	501,906	440,843
Total governmental activities expenses	<u>24,806,576</u>	<u>26,675,247</u>	<u>27,761,602</u>	<u>30,272,472</u>	<u>32,346,432</u>	<u>34,967,485</u>	<u>36,606,503</u>	<u>37,978,344</u>	<u>39,342,525</u>	<u>42,448,895</u>
Business-type activities:										
Utility system	10,260,441	10,568,410	10,872,355	12,386,827	13,305,265	13,471,277	13,483,200	13,633,236	13,793,770	15,066,790
Sanitation	2,227,185	2,441,539	2,581,418	2,753,466	3,072,999	3,043,158	3,087,328	3,260,503	3,397,041	3,397,745
Total business-type activities expenses	<u>12,487,626</u>	<u>13,009,949</u>	<u>13,453,773</u>	<u>15,140,293</u>	<u>16,378,264</u>	<u>16,514,435</u>	<u>16,570,528</u>	<u>16,893,739</u>	<u>17,190,811</u>	<u>18,464,535</u>
Total primary government expenses	<u>\$ 37,294,202</u>	<u>\$ 39,685,196</u>	<u>\$ 41,215,375</u>	<u>\$ 45,412,765</u>	<u>\$ 48,724,696</u>	<u>\$ 51,481,920</u>	<u>\$ 53,177,031</u>	<u>\$ 54,872,083</u>	<u>\$ 56,533,336</u>	<u>\$ 60,913,430</u>

Schedule 2
City of Apopka
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,449,264	\$ 1,679,288	\$ 2,201,272	\$ 1,926,447	\$ 1,507,285	\$ 1,098,254	\$ 1,257,853	\$ 1,308,182	\$ 1,835,687	\$ 1,935,229
Public safety	1,044,043	1,558,218	1,956,359	1,962,364	1,725,278	2,398,293	3,330,192	3,647,620	4,664,249	4,989,182
Transportation	1,072,263	285,492	310,633	355,561	415,322	457,683	579,970	475,389	576,498	959,100
Environmental	300,197	294,090	332,965	366,632	387,902	393,675	398,607	400,948	409,741	401,239
Culture/Recreation	516,437	466,333	524,306	621,851	568,682	491,736	501,540	516,993	731,740	891,315
Intergovernmental revenues	4,975,607	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	1,115,565	857,500	544,450	765,159	-	-	-	-	-	-
Operating grants and contributions	216,261	6,137,258	7,082,427	7,740,575	7,243,988	6,767,072	6,777,070	7,616,070	7,658,910	8,468,829
Capital grants and contributions	6,687,436	4,156,091	14,083,048	8,875,440	2,671,242	2,258,090	4,364,266	1,570,734	2,474,554	1,904,213
Total governmental activities program revenues	17,377,073	15,434,270	27,035,460	22,614,029	14,519,699	13,864,803	17,209,498	15,535,936	18,351,379	19,549,107
Business-type activities:										
Charges for services:										
Utility System:										
Water Sales	\$ 4,028,607	\$ 4,327,472	\$ 4,828,172	\$ 4,749,889	\$ 4,410,791	\$ 4,478,286	\$ 4,766,796	\$ 5,371,826	\$ 5,765,969	\$ 5,548,701
Sewer sales	3,826,451	4,238,536	4,534,005	4,602,238	4,611,793	4,773,408	4,926,149	5,167,002	5,479,371	5,537,939
Reclaimed water sales	460,630	758,221	1,494,097	1,858,668	1,660,928	2,295,690	2,329,372	2,836,583	2,821,403	2,491,136
Miscellaneous revenues	2,101,514	970,203	1,031,958	1,023,591	863,154	884,454	1,052,384	834,899	886,674	1,201,537
Sanitation:										
Sanitation fees	2,848,844	2,768,191	3,034,873	3,587,192	3,645,799	3,555,180	3,571,548	3,603,016	3,624,241	3,707,525
Fines	-	-	-	-	-	-	-	151	-	-
Miscellaneous revenues	91,921	113,099	159,102	196,972	160,625	205,438	156,106	169,276	174,701	154,416
Operating grants and contributions	203,113	536,784	695,798	143,800	-	-	-	-	-	-
Capital grants and contributions	10,169,673	8,186,092	18,348,214	12,276,114	2,296,960	2,329,512	3,549,287	3,282,439	2,313,259	4,059,847
Total business-type activities program revenues	23,730,753	21,898,598	34,126,219	28,438,464	17,650,050	18,521,968	20,351,642	21,265,192	21,065,618	22,701,101
Total primary government program revenues	\$ 41,107,826	\$ 37,332,868	\$ 61,161,679	\$ 51,052,493	\$ 32,169,749	\$ 32,386,771	\$ 37,561,140	\$ 36,801,128	\$ 39,416,997	\$ 42,250,208
Net (Expense)/Revenue										
Governmental activities	\$ (7,429,503)	\$ (11,240,977)	\$ (726,142)	\$ (7,658,443)	\$ (17,826,733)	\$ (21,102,682)	\$ (19,397,005)	\$ (22,442,408)	\$ (20,991,146)	\$ (22,899,788)
Business-type activities	11,243,127	8,888,649	20,672,446	13,298,171	1,271,786	2,007,533	3,781,114	4,371,453	3,874,807	4,236,566
Total primary government net (expense) revenue	\$ 3,813,624	\$ (2,352,328)	\$ 19,946,304	\$ 5,639,728	\$ (16,554,947)	\$ (19,095,149)	\$ (15,615,891)	\$ (18,070,955)	\$ (17,116,339)	\$ (18,663,222)

Schedule 2
City of Apopka
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 5,074,197	\$ 5,197,868	\$ 6,471,344	\$ 8,231,638	\$ 8,481,780	\$ 9,045,565	\$ 8,032,965	\$ 6,967,591	\$ 6,708,582	\$ 6,473,486
Franchise taxes, utility taxes and communication service tax	5,723,573	6,382,981	8,054,282	7,845,792	7,964,942	8,266,402	8,910,570	8,731,059	8,328,612	8,450,604
Gasoline taxes	1,163,519	1,254,216	1,263,340	1,285,046	1,317,758	1,308,117	1,325,623	1,319,668	1,308,220	1,412,722
Sale of capital assets	-	704,354	(174,682)	108,193	59,491	24,024	33,154	70,046	(100,645)	81,374
Miscellaneous revenues	-	-	-	-	920,771	604,493	509,462	503,969	490,664	561,578
Investment earnings	400,466	679,287	1,076,933	1,125,816	752,842	189,145	129,714	120,395	122,567	95,308
Transfers	2,930,440	2,650,000	2,714,781	2,789,700	2,921,169	2,904,000	3,097,750	3,279,800	3,470,190	3,678,430
Total governmental activities	15,292,195	16,868,706	19,405,998	21,386,185	22,418,753	22,341,746	22,039,238	20,992,528	20,328,190	20,753,502
Business-type activities:										
Sale of capital assets	-	32,525	-	4,442,648	28,921	3,800	27,453	12,099	41,647	16,238
Investment earnings	550,467	857,962	1,293,314	1,508,547	833,466	164,358	111,290	108,952	93,332	84,191
Franchise taxes	-	-	-	-	-	-	36,999	31,839	34,695	42,346
Miscellaneous revenues	-	-	-	-	-	-	13,757	-	-	-
Transfers	(2,930,440)	(2,650,000)	(2,714,781)	(2,789,700)	(2,921,169)	(2,904,000)	(3,097,750)	(3,279,800)	(3,470,190)	(3,678,430)
Total business-type activities	(2,379,973)	(1,759,513)	(1,421,467)	3,161,495	(2,058,782)	(2,735,842)	(2,908,251)	(3,126,910)	(3,300,516)	(3,535,655)
Total primary government	\$ 12,912,222	\$ 15,109,193	\$ 17,984,531	\$ 24,547,680	\$ 20,359,971	\$ 19,605,904	\$ 19,130,987	\$ 17,865,618	\$ 17,027,674	\$ 17,217,847
Change in Net Position										
Governmental activities	\$ 7,862,692	\$ 5,627,729	\$ 18,679,856	\$ 13,727,742	\$ 4,592,020	\$ 1,239,064	\$ 2,642,233	\$ (1,449,880)	\$ (662,956)	\$ (2,146,286)
Business-type activities	8,863,154	7,129,136	19,250,979	16,459,666	(786,996)	(728,309)	872,863	1,244,543	574,291	700,911
Total primary government	\$ 16,725,846	\$ 12,756,865	\$ 37,930,835	\$ 30,187,408	\$ 3,805,024	\$ 510,755	\$ 3,515,096	\$ (205,337)	\$ (88,665)	\$ (1,445,375)

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Schedule 3
City of Apopka
Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General fund										
Reserved	\$ 222,607	\$ 208,705	\$ 631,354	\$ 412,662	\$ 237,122	\$ 244,048	\$ 426,277	\$ -	\$ -	\$ -
Unreserved	10,781,466	12,435,833	6,119,251	7,969,146	6,509,322	7,244,322	8,496,573	-	-	-
Nonspendable	-	-	-	-	-	-	-	1,303,054	204,074	215,035
Restricted	-	-	-	-	-	-	-	913,180	974,665	964,801
Committed	-	-	-	-	-	-	-	861,940	940,180	703,445
Assigned	-	-	-	-	-	-	-	844,546	852,908	854,823
Unassigned	-	-	-	-	-	-	-	5,505,322	8,812,311	8,788,248
Total general fund	<u>\$ 11,004,073</u>	<u>\$ 12,644,538</u>	<u>\$ 6,750,605</u>	<u>\$ 8,381,808</u>	<u>\$ 6,746,444</u>	<u>\$ 7,488,370</u>	<u>\$ 8,922,850</u>	<u>\$ 9,428,042</u>	<u>\$ 11,784,138</u>	<u>\$ 11,526,352</u>
All Other Governmental Funds										
Reserved	\$ 12,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	5,721,218	7,754,692	7,891,973	12,850,794	12,387,121	12,144,203	10,521,223	-	-	-
Capital projects funds	324,990	333,988	350,120	369,588	381,532	384,063	-	-	-	-
Restricted	-	-	-	-	-	-	-	1,260,275	1,057,476	1,209,722
Committed	-	-	-	-	-	-	-	9,864,959	10,808,015	11,174,083
Total all other governmental funds	<u>\$ 6,058,226</u>	<u>\$ 8,088,680</u>	<u>\$ 8,242,093</u>	<u>\$ 13,220,382</u>	<u>\$ 12,768,653</u>	<u>\$ 12,528,266</u>	<u>\$ 10,521,223</u>	<u>\$ 11,125,234</u>	<u>\$ 11,865,491</u>	<u>\$ 12,383,805</u>

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Schedule 4
City of Apopka
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Revenues										
Taxes	\$ 11,961,289	\$ 13,078,155	\$ 16,624,047	\$ 18,350,790	\$ 15,633,703	\$ 16,237,692	\$ 15,199,281	\$ 14,322,374	\$ 13,548,609	\$ 13,656,428
Licenses, fees and permits	1,092,013	1,492,522	2,110,855	1,865,371	4,551,440	4,390,989	4,885,499	4,917,670	5,622,483	5,346,169
Intergovernmental Revenues	5,755,711	5,770,224	6,436,594	7,741,708	6,639,760	6,159,652	6,753,008	7,025,456	7,125,242	7,908,753
Charges for services	1,988,398	2,188,213	2,510,617	2,464,173	2,298,587	2,350,133	3,075,549	3,133,490	3,592,856	4,295,677
Fines and forfeitures	201,870	233,087	338,352	471,299	449,315	1,086,028	1,492,899	1,670,414	2,288,933	2,588,781
Impact Fees	-	-	-	3,959,782	1,358,314	686,402	620,555	830,036	2,083,405	1,425,055
Investment earnings	400,466	679,287	1,076,932	1,125,816	752,841	189,144	128,497	120,394	122,566	95,309
Miscellaneous revenues	2,215,488	4,033,488	3,421,797	1,514,021	1,584,136	1,148,004	1,120,841	870,854	841,424	1,070,763
Total revenues	23,615,235	27,474,976	32,519,194	37,492,960	33,268,096	32,248,044	33,276,129	32,890,688	35,225,518	36,386,935
Expenditures										
General government	2,750,211	2,973,073	3,271,693	5,011,669	5,028,209	4,797,013	5,337,598	5,345,545	6,003,034	5,008,060
Public safety	14,607,918	15,519,528	16,738,459	16,175,993	17,346,392	18,330,239	18,344,956	19,187,180	20,184,386	23,071,274
Transportation	2,112,821	2,539,258	2,033,508	3,285,954	3,306,893	2,919,198	3,037,602	3,015,783	3,293,003	3,669,943
Environmental	23,807	51,854	31,528	188,977	207,368	142,369	141,063	153,360	159,094	199,791
Culture / recreation	1,978,008	2,050,963	2,308,470	2,578,367	2,785,184	2,590,285	2,342,587	2,469,829	2,161,492	3,057,061
Capital outlay	4,257,792	2,395,538	15,650,711	15,166,435	8,017,009	9,542,830	5,654,441	2,941,263	1,850,400	4,011,144
Debt service										
Interest	171,134	207,561	193,573	169,984	463,423	460,974	637,342	590,511	536,680	499,535
Insurance Costs	-	-	-	-	-	-	-	-	-	42,500
Principal	596,804	699,005	698,619	662,789	1,121,880	1,208,584	1,450,853	1,357,814	1,411,275	2,506,019
Grants and aids	13,422	17,317	47,894	3,000	-	-	-	-	-	-
Total expenditures	26,511,917	26,454,097	40,974,455	43,243,168	38,276,358	39,991,492	36,946,442	35,061,285	35,599,364	42,065,327
Excess of revenues over (under) expenditures	(2,896,682)	1,020,879	(8,455,261)	(5,750,208)	(5,008,262)	(7,743,448)	(3,670,313)	(2,170,597)	(373,846)	(5,678,392)
Other Financing Sources (Uses)										
Proceeds from borrowing										
Sale of capital assets	-	-	-	-	-	24,024	-	-	-	-
Capital leases proceeds	208,200	-	-	-	-	5,316,963	-	-	-	-
Note proceeds	2,003,307	-	-	9,570,000	-	-	-	-	-	2,260,500
Transfers in	3,743,185	3,264,961	4,115,231	4,075,440	3,948,047	4,074,407	4,990,969	4,328,103	5,630,730	5,013,804
Transfers out	(812,745)	(614,961)	(1,400,450)	(1,285,740)	(1,026,878)	(1,170,407)	(1,893,219)	(1,048,303)	(2,160,541)	(1,335,374)
Total other financing sources (uses)	5,141,947	2,650,000	2,714,781	12,359,700	2,921,169	8,244,987	3,097,750	3,279,800	3,470,189	5,938,930
Net change in	\$ 2,245,265	\$ 3,670,879	\$ (5,740,480)	\$ 6,609,492	\$ (2,087,093)	\$ 501,539	\$ (572,563)	\$ 1,109,203	\$ 3,096,343	\$ 260,538
Debt service as a percentage of noncapital expenditures	3.5%	3.8%	3.5%	3.0%	5.2%	5.5%	6.7%	5.9%	5.8%	8.7%

Schedule 5
City of Apopka
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year Ended Sept. 30	Residential Property	Commercial Property	Industrial Property	Total Assessed Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2004	\$ 1,222,877	\$ 311,665	\$ 93,879	\$ 1,628,421	\$ 266,569	\$ 1,361,852	3.7619
2005	1,051,996	427,552	74,021	1,553,569	324,671	1,228,898	3.7619
2006	1,185,063	471,310	78,705	1,735,078	350,244	1,384,834	3.7619
2007	1,429,082	532,100	85,898	2,047,080	367,553	1,679,527	3.7619
2008	1,865,789	575,106	102,077	2,542,972	385,550	2,157,422	3.1738
2009	2,307,557	673,468	118,556	3,099,581	425,626	2,673,955	3.5168
2010	2,406,309	794,122	124,550	3,324,981	737,387	2,587,594	3.5168
2011	2,125,229	768,370	132,755	3,026,354	757,036	2,269,318	3.5166
2012	1,872,903	708,303	116,618	2,697,824	757,328	1,940,496	3.5161
2013	1,803,977	762,590	166,731	2,733,298	801,139	1,932,159	3.5161

Source: Orange County Property Appraiser Office Annual Report and Form DR-403V

Note: Property in the City is reassessed each year. Totals shown are per \$1,000.

Schedule 6
City of Apopka
Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years
(rate per \$1,000 of assessed value)

Fiscal Year	City Direct Rates		Overlapping Rates			
	Basic Rate	Total Direct	Orange County	Orange County School Board	St. John's Water Management District	Library
2004	3.7619	3.7619	5.1639	7.8880	0.4620	0.4365
2005	3.7619	3.7619	5.1639	7.5400	0.4620	0.4352
2006	3.7619	3.7619	5.1639	7.7610	0.4620	0.4325
2007	3.7619	3.7619	5.1639	7.1690	0.4620	0.4325
2008	3.7619	3.7619	5.1639	7.1690	0.4620	0.4325
2009	3.1738	3.1738	4.4347	7.1210	0.4158	0.3748
2010	3.5168	3.5168	4.4347	7.6730	0.4158	0.3748
2011	3.5166	3.5166	4.4347	7.8940	0.4158	0.3748
2012	3.5164	3.5164	4.4347	7.8940	0.4158	0.3748
2013	3.5161	3.5161	4.4347	8.4780	0.3313	0.3748

Source: Orange County Property Appraiser's Office - Roger Ross 407-836-5074

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**Schedule 7
City of Apopka
Principal Property Taxpayers,
Current Year and Nine Years Ago**

Taxpayer	2012			2004		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Coca Cola	\$ 33,324,400	1	1.47%			
TriQuint Inc	25,065,139	2	1.10%			
Progress Energy	21,472,397	3	0.95%			
Embarq (Sprint United Management Co.)	18,461,859	4	0.81%	\$ 17,883,346	1	2.03%
Woolbright Wekiva LLC	13,081,184	5	0.58%			
TWC Ninety One LTD	12,550,584	6	0.55%	14,495,622	3	1.64%
Oakmont Apopka Road LLC	11,065,209	7	0.49%			
Apopka Associates 2006 LLC	10,420,653	8	0.46%			
Wal-Mart Stores East LP	9,624,018	9	0.42%	10,504,843	5	1.19%
Lowe's Home Centers Inc	9,583,839	10	0.42%			
Colonial Realty LP				16,923,525	2	1.92%
Apopka Regional Shopping Center				10,787,910	4	1.22%
QRS 10-18 FL Inc				10,155,103	6	1.15%
Lakewood at Piedmont LP				10,057,515	7	1.14%
Rock Springs Ridge Ltd				7,317,704	8	0.83%
Home Depot USA #8926				7,116,694	9	0.81%
ARC4FL LLC				6,388,616	10	0.72%
Total	<u>\$ 164,649,282</u>		<u>7.25%</u>	<u>\$ 111,630,878</u>		<u>12.65%</u>

Source: Orange County Property Appraiser's Office

**Schedule 8
City of Apopka
Property Tax Levies and Collections,
Last Ten Fiscal Years**

Fiscal Year Ended Sept. 30,	Taxes Levied for the Fiscal Year *	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years *	Total Collections to Date	
		Amount *	Percentage of Levy *		Amount *	Percentage of Levy *
2004	\$ 5,255,395	\$ 5,053,649	96.16%	\$ 17,775	\$ 5,071,424	96.50%
2005	5,880,106	5,665,391	96.35%	19,791	5,685,182	96.69%
2006	7,092,926	6,787,713	95.70%	4,892	6,792,605	95.77%
2007	9,001,580	8,633,048	95.91%	30,426	8,663,474	96.24%
2008	9,311,996	8,903,340	95.61%	16,290	8,919,629	95.79%
2009	9,944,988	9,527,653	95.80%	5,119	9,532,772	95.86%
2010	8,785,190	8,429,895	95.96%	15,192	8,445,087	96.13%
2011	7,557,782	7,254,684	95.99%	23,115	7,277,799	96.30%
2012	7,175,940	6,881,747	95.90%	73,339	6,955,086	96.92%
2013	6,800,777	6,648,428	97.76%	29,207	6,677,635	98.19%

Source: Orange County Tax Collector's Office

* Years 2004 through 2011 Collections restated for presentation purposes

* Includes CRA Ad Valorem Taxes.

Schedule 9
City of Apopka
Schedule of Outstanding Debt by Type,
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Personal Income ^a	Per Capita ^a
	Revenue Note	Notes Payable	Capital Leases	Compensated Absences	Utility Revenue Bonds	Notes Payable	Capital Leases	Compensated Absences			
2004	\$ 461,250	\$ 3,911,866	\$ 1,120,555	\$ 955,781	\$ 24,100,000	\$ 590,000	\$ 232,334	\$ 245,270	\$ 31,617,056	4.80%	\$ 1,008
2005	430,500	3,434,000	930,166	1,051,190	23,615,000	471,000	125,133	261,667	30,318,656	3.91%	871
2006	399,750	2,963,000	733,297	1,115,854	23,110,000	352,000	63,455	264,829	29,002,185	3.39%	779
2007	369,000	12,062,000	572,258	1,281,097	22,585,000	233,000	1,978,982	301,181	39,382,518	4.22%	997
2008	338,250	11,091,000	452,128	1,267,315	22,040,000	114,000	1,342,550	348,657	36,993,900	3.77%	918
2009	307,500	10,015,000	5,667,257	1,197,969	22,040,000	-	662,994	331,440	40,222,159	3.97%	995
2010	276,750	9,150,000	5,112,154	1,301,943	21,475,000	-	405,569	355,178	38,076,594	3.55%	917
2011	246,000	8,390,000	4,545,090	1,708,959	20,260,000	-	137,849	471,072	35,758,970	3.19%	850
2012	215,250	7,600,000	3,954,566	1,808,057	19,615,000	-	19,547	442,872	33,655,293	2.87%	786
2013	184,500	7,900,500	3,439,297	1,868,314	17,435,000	-	-	473,947	31,301,558	2.51%	709

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

^a See Schedule 14 for personal income and population data.

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**Schedule 10
City of Apopka
Schedule of General Bonded Debt Outstanding,
Last Ten Fiscal Years**

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Redevelopment Bonds	Total		
2004	\$ -	\$ -	\$ -		\$ -
2005	-	-	-		-
2006	-	-	-		-
2007	-	-	-		-
2008	-	-	-		-
2009	-	-	-		-
2010	-	-	-		-
2011	-	-	-		-
2012	-	-	-		-
2013	-	-	-		-

Note: The City of Apopka has no general bonded debt.

Schedule 11
 City of Apopka
 Direct and Overlapping Governmental Activities Debt
 As of September 30, 2013

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Orange County Library - Bank Loan * Paid off as of 9/30/12	\$ -		<u>\$ -</u>
Subtotal, overlapping debt			-
City direct debt			<u>11,524,297</u>
Total direct and overlapping debt			<u><u>\$ 11,524,297</u></u>

Sources: Orange County Library

Note: The City of Apopka has no ordinance which limits general obligation debt to a percentage of assessed property values.

Schedule 12
City of Apopka
Legal Debt Margin Information,
Last Ten Fiscal Years
(dollars in thousands)

Legal Debt Margin Calculation for Fiscal Year 2013

Assessed Value	\$	-	\$	-
Debt limit				-
Debt applicable to limit:				
General obligation bonds				-
Less: Amount set aside for repayment of general obligation debt				-
Total net debt applicable to limit				-
Legal debt margin			\$	-

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Debt Limit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Total net debt applicable to the limit
as a percentage of debt limit

Note: The City of Apopka has no general bonded debt.

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Schedule 13
City of Apopka
Pledged-Revenue Coverage,
Last Ten Fiscal Years

Fiscal Year	Utility Revenue Bonds						Coverage
	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2004	\$ 16,820,053	\$ 6,956,569	\$ 9,863,484	\$ 470,000	\$ 1,113,943	6.23	
2005	17,647,227	7,207,999	10,439,228	485,000	1,098,668	6.59	
2006	23,075,998	7,368,424	15,707,574	505,000	1,079,268	9.91	
2007	18,337,328	8,599,615	9,737,713	525,000	1,059,068	6.15	
2008	14,003,169	9,264,344	4,738,825	545,000	1,040,692	2.99	
2009	14,183,525	9,416,675	4,766,850	565,000	1,018,893	3.01	
2010	14,059,783	9,022,371	5,037,412	595,000	980,080	3.20	
2011	15,107,926	9,121,388	5,986,538	620,000	952,743	3.81	
2012	16,492,462	9,273,523	7,218,939	645,000	938,793	4.56	
2013	14,860,625	10,285,914	4,574,711	630,000	761,098	3.29	

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- Note:**
- (1) For 2004-2012, gross pledged revenues include operating revenues, connection fees, impact fees, and investment income. Contributions from developers and proceeds on disposal of fixed assets are not included.
 - (2) For 2013, gross pledged revenues include operating revenues, connection fees, and investment income. Contributions from developers, impact fees, and proceeds on disposal of fixed assets are not included.
 - (3) Direct operating expenses includes all personnel expenses and operating expenses (less depreciation).

Source: City of Apopka Finance Department

**Schedule 13
City of Apopka
Pledged-Revenue Coverage,
Last Seven Fiscal Years (2)**

Note to Bank of America, N.A. - 2007A 2

Fiscal Year	Recreation Impact Fees ¹	Net Available Revenue	Debt Service		Revenue Coverage in %
			Principal	Interest	
2007	\$ 108,522	\$ 108,522	\$ -	\$ -	100.00%
2008	60,745	60,745	310,000	238,545	11.07%
2009	50,138	50,138	370,000	262,275	7.93%
2010	66,289	66,289	385,000	247,845	10.47%
2011	43,630	43,630	400,000	232,830	6.89%
2012	64,119	64,119	415,000	217,230	10.14%
2013	94,733	94,733	430,000	201,045	15.01%

Note: (1) Gross pledged revenues include all recreation impact fees collected by the City.
(2) The note was issued in fiscal year 2007.

Source: City of Apopka Finance Department

**Schedule 14
City of Apopka
Demographic and Economic Statistics,
Last Ten Calendar Years**

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	Education Level in Years of Schooling	School Enrollment	Unemployment Rate
2004	32,951	\$ 712,543	\$ 21,624	34.3	13.4	13,947	4.2%
2005	34,801	775,125	22,273	34.2	13.4	13,959	2.8%
2006	37,253	854,630	22,941	34.8	13.4	14,052	3.3%
2007	39,508	933,554	23,629	34.7	13.4	15,627	4.6%
2008	40,280	980,349	24,338	34.7	13.4	15,389	6.4%
2009	40,406	1,029,965	25,069	38.7	13.4	16,189	10.6%
2010	41,542	1,051,440	25,821	38.7	13.4	16,371	11.6%
2011	42,089	1,119,365	26,595	38.7	13.4	16,151	10.4%
2012	42,805	1,172,559	27,393	35.4	13.4	16,351	8.0%
2013	44,129	1,245,093	28,215	35.4	13.4	16,351	5.6%

Sources: US Census Bureau - 2010 Census
Orlando Economic Development Commission
Community Development Dept. for annually updated population figure from the University of Florida.
<http://www.labormarketinfo.com/Library.LAUS.htn> (Monthly date tables per year) for unemployment figures

**Schedule 15
City of Apopka
Principal Employers,
Current Year and Nine Years Ago**

Employer	2013			2004		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Century Link (formerly Embarq & Sprint)	2,000	1	4.80%	705	1	4.00%
Orange County Schools	1,323	2	3.18%			
Wal-Mart Supercenter	587	3	1.41%	650	2	3.69%
TriQint (formerly Sawtek)	419	4	1.01%	375	4	2.13%
City of Apopka	380	5	0.91%	344	5	1.95%
Florida Living Nursing Center	275	6	0.66%	256	8	1.45%
Florida Hospital - Apopka	274	7	0.66%			
Publix	170	8	0.41%			
Sunbelt Living Center	143	9	0.34%			
Home Depot	127	10	0.30%	160	10	0.91%
Albertsons (2 locations) - closed 2013				180	9	1.02%
Energy Air Inc (relocated)				420	3	2.39%
Apopka High School				323	6	1.83%
Finfrack Construction				275	7	1.56%
Total	5,698		13.68%	3,688		20.94%

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Source: City of Apopka Finance Department survey of local businesses

Schedule 16
City of Apopka
Full-time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

<u>Function/Program</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General government										
Administration	8	7	14	15	15	14	13	14	13	11
Finance	16	16	15	13	10	9	9	9	8	9
Human resources	4	3	3	3	3	3	3	3	3	3
Planning	11	11	11	11	10	8	8	7	7	8
Building	9	9	8	7	7	7	7	7	6	6
IT	-	-	5	4	5	5	6	6	7	7
Police										
Officers	76	76	82	77	85	85	91	91	88	90
Civilians	2	11	10	10	9	8	32	32	35	35
Fire										
Firefighters and officers	69	77	77	80	81	81	80	80	80	75
Civilians	28	30	22	23	20	18	2	2	3	6
Sanitation	15	16	17	16	17	17	17	17	16	16
Other public works										
Administration	6	6	8	8	8	7	7	7	7	9
Engineering	7	7	5	5	5	4	4	4	3	6
Purchasing	3	4	-	-	-	-	-	-	-	-
Construction	12	8	13	14	10	8	7	6	6	7
Fleet	8	8	9	10	10	8	10	10	11	11
Streets	10	9	8	8	9	8	8	9	8	9
Cemetery	2	2	2	2	2	2	2	2	1	2
Parks and recreation	25	31	33	34	33	28	28	28	27	28
Water	13	15	19	18	22	22	21	21	22	22
Wastewater	20	17	21	22	26	22	23	22	21	20
Total	344	363	382	380	387	364	378	377	372	380

Source: City Human Resources Department

**Schedule 17
City of Apopka
Operating Indicators by Function/Program
Last Ten Fiscal Years**

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Police										
Physical arrests	1,320	1,676	1,530	1,556	1,897	2,374	2,147	1,523	1,414	1,011
Parking violations	19	217	124	104	39	11	117	32	157	424
Traffic violations	1,790	6,641	6,219	5,747	6,813	4,481	3,521	2,283	1,764	3,636
Red light violations	-	-	-	681	269	9,735	13,870	16,754	22,422	27,630
Fire										
Emergency responses	5,629	5,994	6,654	6,960	6,242	5,859	5,433	5,093	5,418	4,973
Fires extinguished	180	186	236	218	174	135	163	158	143	103
Inspections	5,128	6,889	4,365	5,782	5,669	5,451	2,324	2,614	2,444	2,120
Refuse collection										
Refuse collected (tons per day)	79.0	87.8	69.5	67.1	64.3	74.5	73.5	74.7	73.9	60.3
Recyclables collected (tons per day)	3.5	3.8	4.0	5.5	6.3	5.9	5.7	5.6	5.7	5.8
Other public works										
Street resurfacing (miles)	9.75	10.2	6.8	6.8	6.8	2.4	4.0	-	-	-
Parks and recreation										
Athletic leagues	-	-	-	-	-	-	8	9	10	10
Athletic leagues participants **	86,790	180,660	253,565	344,064	529,140	436,622	4,062	3,201	2,175	2,375
Senior/adult programs	293	169	378	397	373	281	9	14	10	10
Children's programs							4	4	5	5
Facility rental permits	983	1,423	347	321	1,002	2,048	2,861	666	3,269	3,327
Water										
New connections	734	751	2,365*	638	278	246	270	239	333	405
Average daily consumption (millions of gallons)	6.65	7.06	7.85	8.53	8.27	7.57	7.54	7.35	7.01	6.79
Peak daily consumption (millions of gallons)	8.53	10.60	12.75	12.69	14.91	14.68	12.44	12.35	9.90	11.02
Wastewater										
Average daily sewage treatment (millions of gallons)	2.54	2.59	2.69	2.89	2.96	2.64	2.66	2.59	2.62	2.76
Reclaimed Water										
New connections						202	219	183	207	261
Average daily consumption (millions of gallons)						5.63	5.51	6.03	6.06	5.49
Peak daily consumption (millions of gallons)						9.31	9.61	10.61	9.85	9.39

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Source: Various city departments.

Indicators are not available for the general government function.
This is the City's tenth year of implementation under GASB Statement 44.

* Includes connections from JPA

** Years 2004-2009 based on number of athletes
Years 2010-2013 based on number of teams

Schedule 18
City of Apopka
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

<u>Function/Program</u>	<u>2004</u> ^ε	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	41	57	50	78	76	80	44	54	78	105
Fire stations	4	4	4	4	4	4	4	4	4	4
Refuse collection										
Collection trucks	16	16	16	12	12	16	16	16	17	15
Other public works										
Streets (miles)	165.48	170.5	184.85	186.7	193.05	194.68	202.54	202.54	202.97	202.97
Streetlights	134	134	134	134	134	134	134	134	134	134
Traffic signals	29	29	29	29	30	27	28	32	32	29
Parks and recreation										
Acreage	119.5	119.5	119.5	182.7	221.2	265.18	265.176	265.176	265.176	265.18
Playgrounds	7	7	7	7	7	7	7	7	7	7
Baseball/softball diamonds	15	15	14	14	14	14	14	14	14	14
Soccer/football fields	11	11	11	14	15	15	15	15	15	16
Community centers	4	4	4	4	4	4	4	4	4	4
Water										
Water mains (miles)	176.5	179.8	228.3	242.24	250.99	259.11	266.334	267.908	267.908	269.77
Fire hydrants	1102	1124	1220	1298	1348	1381	1403	1414	1429	1435
Total system capacity (millions of gallons)	35.53	35.53	47.02	47.02	47.02	46.84	46.84	46.84	46.84	46.84
Wastewater										
Sanitary sewers (miles)	165.7	168.5	185.18	202.59	206.12	210.16	216.61	218.41	218.41	219.48
Storm sewers (miles)	8.26	10.06	16.53	21.23	24.12	25.86	96.37	96.37	96.38	96.44
Treatment capacity (millions of gallons)	4.0	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Lift stations				104	111	108	111	112	112	113
Reclaimed Water										
Reclaimed water mains (miles)						104.04	113.29	116.53	118.33	125.79
system capacity (millions of gallons)						15.55	15.55	15.55	15.55	26.35

various city departments.

Note: City's tenth year of implementation under GASB Statement 44.

COMPLIANCE SECTION

Shumacker, Johnston & Ross, PA

Certified Public Accountants

J. Cecil Shumacker, CPA
Robert E. Johnston, CPA (1982-2001)
W. Chet Ross, CPA

American Institute of
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Florida Institute of
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

April 21, 2014

Honorable Mayor and Members of
The City Council
City of Apopka, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Apopka, Florida, as of and for the year ended September 30, 2013, which collectively comprise the City of Apopka, Florida's basic financial statements, and have issued our report thereon dated April 21, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Apopka, Florida's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Apopka's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged by governance.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Apopka, Florida's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing on internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Shumacker, Johnston & Ross, P.A.
Shumacker, Johnston & Ross, PA

CITY OF AOPKA, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For the Year Ended September 30, 2013

FEDERAL AWARDS

<u>Federal Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Revenues</u>	<u>Federal Expenditures</u>	<u>Federal through State Receipts</u>
U.S. Department of Justice:				
Byrne Discretionary Program (total grant \$17,087) Biometric & Technology Equipment Grant #2011-DJ-BX-3155	16.580	\$ 3,037	\$ 3,037	\$ -
Bulletproof Vest (total grant \$4,050) Grant #2012-BUBX-10053042	16.607	1,531	1,531	-
Bulletproof Vest (total grant \$5,600) Grant #2011-BUBX	16.607	899	899	-
Justice Assistance Grant (total grant \$19,280) Digital In Car Video Grant #2012-DJ-BX-0879	16.738	19,280	19,280	-
Pass through the Florida Department of Law Enforcement: Justice Assistance Grant (total grant \$13,156) Covert Operations Equipment Contract #2013-JAGC-ORAN-2-D7-131	16.738	<u>13,156</u>	<u>13,156</u>	<u>13,156</u>
TOTAL FEDERAL AWARDS		<u>\$ 37,903</u>	<u>\$ 37,903</u>	<u>13,156</u>

(Federal Single Audit not required)

continued on next page

CITY OF APOPKA, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For the Year Ended September 30, 2013

STATE OF FLORIDA FINANCIAL ASSISTANCE

<u>State Agency / Program Title</u>	<u>CSFA Number</u>	<u>State Revenues</u>	<u>State Expenditures</u>	<u>State Receipts</u>
Office of Tourism, Trade and Economic Development:				
Lake Apopka Redevelopment Grant (total grant \$1,320,121) Contract #OT 00-101		\$ -	\$ -	\$ -
Florida Highway Safety and Motor Vehicles:				
Safety Data Improvement Project Grant (total grant \$25,000) Laptop and Mounting Hardware Contract #HSMV-0303-13	20.234	25,000	25,000	25,000
Florida Department of Environmental Protection:				
Pass through the St. Johns River Water Management District Water Protection and Sustainability Grant (total grant \$2,450,000) North Shore Augmentation Contract #25373-WPSP	37.066	55,355	55,355	33,926
Florida Department of Economic Opportunity:				
Growth Management Implementation Grant (total grant \$25,000) Contract #P0052	40.024	-	-	-
TOTAL STATE FINANCIAL ASSISTANCE		<u>\$ 80,355</u>	<u>\$ 80,355</u>	<u>58,926</u>
TOTAL STATE RECEIPTS				<u>\$ 72,082</u>

(Florida Single Audit not required)

NOTE: This schedule was prepared using the modified accrual basis of accounting for *Federal and State Revenues and Expenditures*, the cash basis for *Federal through State Receipts*, and *State Receipts*.

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INDEPENDENT AUDITOR'S REPORT ON EXAMINATION OF MANAGEMENT'S ASSERTION ABOUT COMPLIANCE WITH SPECIFIED REQUIREMENTS

April 21, 2014


Honorable Mayor and Members of the
City Council
City of Apopka, Florida

We have examined management's assertion included in its representation letter dated April 21, 2014 that the City of Apopka, Florida complied with the allowable cost requirements of the grants and aids appropriations identified in the Schedule of Expenditures of Federal Awards and State Financial Assistance for the year ended September 30, 2013. Management is responsible for the City of Apopka, Florida's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, management's assertion that the City of Apopka, Florida complied with the allowable cost requirements of the grants and aids appropriations identified in the Schedule of Expenditures of Federal Awards and State Financial Assistance during the year ended September 30, 2013 is fairly stated, in all material respects.

This report is intended solely for the information and use of management, the Mayor and City Council, and applicable Federal and State of Florida agencies and is not intended and should not be used by anyone other than these specified parties.


Shumacker, Johnston & Ross, PA

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MANAGEMENT LETTER

April 21, 2014

Honorable Mayor and Members
of the City Council
City of Apopka, Florida

We have audited the basic financial statements of the City of Apopka, Florida as of and for the year ended September 30, 2013, and have issued our report thereon dated April 21, 2014.

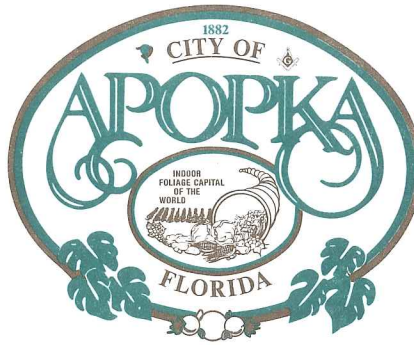
The following comments and recommendations are provided as required by Chapter 10.550, Section 10.554(1) (i), *Rules of the Auditor General*, which govern the conduct of local government entity audits performed in the State of Florida. This letter included the following information, which is not included in the aforementioned basic financial statements:

1. The City has taken corrective actions to address significant findings and recommendations made in the preceding annual financial audit report.
There were no significant findings or recommendations made in the preceding annual financial audit.
2. The City is in compliance with Section 218.415 *Florida Statutes* regarding the investment of public funds.
3. We have made no recommendations to improve the City's present financial management, accounting procedures, and internal controls.
4. We did not have any findings of violations of laws, regulations, fraud, illegal acts, contracts or grant agreements or abuse that have an effect on the financial statements that warrants the attention of those charged with governance.
- 5a. For matters that are inconsequential to the determination of financial statement amounts, considering both quantitative and qualitative factors and based on professional judgment, we have not reported any violations of provisions of laws, regulations, contracts or grant agreements, or fraud, illegal acts, or abuse that have occurred, or are likely to have occurred.
- 5b. We have not reported any control deficiencies that are not significant deficiencies, including but not limited to:
 1. Improper or inadequate accounting procedures.

2. Failures to properly record financial transactions.
3. Inaccuracies, shortages or defalcations. Also, we did not either discover any instances of fraud, or have any instances of fraud come to our attention.
6. The name of the primary government is the City of Apopka, Florida, created by Charter in the Laws of Florida, Chapter 3962, 1882. There are no component units included within the reporting entity.
- 7a. The City has not met any of the financial emergency conditions described in Section 218.503(1), *Florida Statutes*.
- 7b. The financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1) (a), *Florida Statutes* is in agreement with the annual financial audit report for the year ended September 30, 2013.
- 7c. Financial condition assessment procedures pursuant to Rule 10.556(7) were applied during the audit of the basic financial statements. The City is not, and during the fiscal year, was not experiencing deteriorating financial conditions which may cause a financial emergency described in Section 218.503(1), *Florida Statutes*. Accordingly, we have made no recommendations addressing deteriorating financial conditions in accordance with Rule 10.557(4) (d).

This report is intended solely for the information and use of management, the City Council, and the State of Florida Auditor General and is not intended and should not be used by anyone other than these specified parties.


Shumacker, Johnston and Ross, PA



P.O. BOX 1229 • APOPKA, FLORIDA 32704-1229
PHONE (407) 703-1700

April 21st, 2014

Auditor General, State of Florida
Tallahassee, Florida

Dear Sir:

The following is the City of Apopka's explanation and/or rebuttal as required by Auditor General Rule 10.558(1) for its fiscal year ended September 30, 2013.

**EXPLANATION AND REBUTTAL OF AUDITOR'S MANAGEMENT LETTER
COMMENTS:**

**DETERMINATION OF FINANCIAL EMERGENCY (F.S. SECTION 218.503(1) –
N/A**

**FLORIDA DEPARTMENT OF FINANCIAL SERVICES ANNUAL REPORT –
N/A**

Sincerely,

Edward D. Bass II
Finance Director

Backup material for agenda item:

2. Approve the minutes from the regular City Council meeting held on July 16, 2014, at 8:00 p.m.

CITY OF APOPKA

Minutes of the regular City Council meeting held on July 16, 2014, at 8:00 p.m., in the City of Apopka Council Chambers.

PRESENT: Mayor Joe Kilsheimer
Commissioner Bill Arrowsmith
Commissioner Billie Dean
Commissioner Diane Velazquez
Commissioner Sam Ruth

PRESS PRESENT: Roger Ballas - The Apopka Chief
Steve Hudak - The Orlando Sentinel

INVOCATION AND PLEDGE OF ALLEGIANCE – The Invocation was given by Pastor John Fisher of the First United Methodist Church of Apopka. Mayor Kilsheimer said on this day in 1969, [July 16, 1969] Apollo 11 lifted off carrying Neil Armstrong, Michael Collins, and Buzz Aldrin on the first manned flight to the moon. Just four days later, the lunar module touched down on the moon surface and Neil Armstrong spoke the famous words, “That’s one small step for man, one giant leap for mankind.” The pioneering spirit of that generation working together provided us with many of the technologies that we use today. He asked everyone to remember the sacrifices and the bravery of the men and women of our space program as he led in the Pledge of Allegiance.

Mayor Kilsheimer acknowledged members of Boy Scout Troop 211, attending the meeting to earn their Citizenship in the Community merit badge.

PRESENTATIONS - There were no presentations.

CONSENT AGENDA

1. Approve the minutes from the regular City Council meeting of July 2, 2014, at 1:30 p.m.
2. Authorize CROM Engineering and Construction Services to perform the storage tank repairs, in the amount of \$72,750.00, at the Plymouth Regional WTP and Mt. Plymouth Lakes WTP.

MOTION was made by Commissioner Arrowsmith, and seconded by Commissioner Velazquez, to approve the two items of the Consent Agenda. Motion carried unanimously, with Mayor Kilsheimer, and Commissioners Arrowsmith, Dean, Velazquez, and Ruth voting aye.

SPECIAL REPORTS AND PUBLIC HEARINGS - There were no special reports or public hearings.

ORDINANCES AND RESOLUTIONS - There were no ordinances or resolutions for City Council action.

SITE APPROVALS - There were no site plans/plats for City Council action.

DEPARTMENT REPORTS AND BIDS - In the absence of City Administrator Richard Anderson, there was no Department reports or bids.

MAYOR'S REPORT Mayor Kilsheimer reported the following:

- Declared a Special Meeting called for July 30th, at 5:15 p.m., for the purpose of setting the proposed millage rate. He reported that revenue numbers are still coming in from the State, and at this point there is a significant gap in the proposed budget submitted by departments, and proposed revenues. He added that work will continue through August to balance the budget.
- The Alcoholic Beverage ordinance is being written. He indicated he would propose some form of alcohol sales on Sunday. He asked Council members for input to which most expressed desire to wait until the proposed ordinance is written.
- Announced Attorney Tom Cloud has submitted his resignation, and outlined the plan to move forward expeditiously to find a new City Attorney. A committee has been appointed to review all responses to an RFP. The committee is made up of HR Director Sharon Thornton, City Clerk Jan Goebel, Community Development Director Jay Davoll, longtime Apopka resident Pat McGuffin, and Jeremiah Jaspon, a Winter Park Attorney who lives in Rock Springs Ridge. The committee will review the applications and submit three (3) finalists, and Mayor Kilsheimer will select one (1) from among three (3) to recommend to the City Council for appointment. Commissioners will be afforded the opportunity to review the finalists' proposals.

Dr. Ray Shackelford applauded the Mayor for taking the leadership to resolve the issue, and asked that minority representation be considered.

OLD BUSINESS

1. **COUNCIL** - There was no old business from the City Council.
2. **PUBLIC** - There was no old business from the public.

NEW BUSINESS

1. **COUNCIL** - There was no new business from the City Council.
2. **PUBLIC**

Linda Bailey, 234 N. Washington Avenue, addressed her disappointment in the conduct of the City Council at the previous meeting, and encouraged them to put feelings aside and remember they are representing the citizens of Apopka.

Tenita Reed, 651 O'Leary Court, spoke about the anticipated recommendation from the Charter Review Committee to add two (2) Commissioners to the City Council, expressing opposition to the proposal in regards to additional cost to the City and more discord on the Council. She also inquired about the availability of video of the Council meetings on the website, to which Mayor Kilsheimer advised that audio is now available, but video is still in process.

Mike Cooper inquired about the explanation for Sunday alcohol sales. Mayor Kilsheimer offered to speak with him outside of the meeting, or it will be addressed at the two (2) public hearings for the ordinance.

Gregg Phillips, 2272 Windsor Crest Loop, encouraged everyone to support and attend the Southeast Regional Little League Tournament this weekend at the Northwest Recreational Complex. He said \$20,000 has been raised in support of the tournament, and ESPN is considering acquiring the tournament coverage for next year, and the next 10 years to come. He added that hopefully all of these tournaments will be held in Apopka, putting Apopka on the map.

Mayor Kilsheimer commended Mr. Phillips on the hard work he has put into the tournament.

ADJOURNMENT - There being no further business to discuss, the meeting adjourned at 8:22 p.m.

ATTEST:

Joseph E. Kilsheimer, Mayor

Janice G. Goebel, City Clerk

Backup material for agenda item:

3. Approve the minutes of Administrative Bid Opening No. 2014-08 for RWS Extension-Keene Rd., Clarcona Rd. (C.R. 435), Old Apopka Rd. & Snowden Rd., held on July 9, 2014, at 2:15 p.m.

ADMINISTRATIVE BID NO. 2014-08
RWS Extension
Keene Rd., Clarcona Rd. (C.R. 435), Old Apopka Rd. & Snowden Rd.

City of Apopka Council Chambers
July 9, 2014, 2:15 p.m.

PRESENT: Ken Gatton, Project Coordinator, Rania Nakla, Secretary II, and Linda Goff, Deputy City Clerk.

OTHERS PRESENT: Sign in sheet is on file in the clerk's office.

OPENING: Ken Gatton called the meeting to order and announced that the bid opening is for the **"RWS Extension Keene Rd., Clarcona Rd. (C.R. 435), Old Apopka Rd., & Snowden Rd."**.

Mr. Gatton said the time for submitting additional bids has elapsed, and no more bids will be accepted.

He announced that the bids were duly advertised in the Orlando Sentinel, legal notices, on Sunday, June 8, 2014 and Wednesday, June 18, 2014. The Proof of Publication is on file at the City Clerk's office.

Eight (8) bids were received prior to the published 2:00 p.m. deadline, as follows:

TB Landmark Construction, Inc. Jacksonville, FL 32226	<u>\$5,333,393.20</u>
MASCI Corporation Port Orange, FL 32127	<u>\$4,858,634.30</u>
DeWitt Excavating, Inc. Winter Garden, FL 34787	<u>\$5,312,782.48</u>
Pospiech Contracting, Inc. Inverness, FL 34452	<u>\$5,285,370.00</u>
Metro Equipment Service, Inc. Miami, FL 33173	<u>\$4,497,720.00</u>
Danella Utility Construction, Inc. Boynton Beach, FL 33426	<u>\$6,325,331.00</u>
Felix Associates of FL, Inc. Stuart, FL 34997	<u>\$5,410,951.05</u>
Garney Companies, Inc. Winter Garden, FL 34787	<u>\$4,326,105.00</u>

Mr. Gatton said the bid will be evaluated, and a recommendation will be presented to the City Council for awarding the bid. It is the bidder's responsibility to contact the City to obtain the date and time of the City Council meeting when the bid recommendation will be presented.

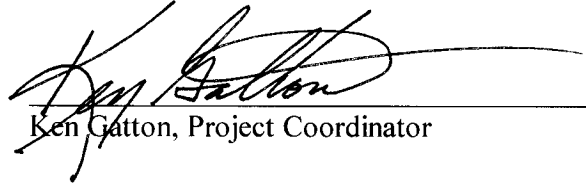
CITY OF APOPKA

Minutes of Administrative Bid Opening – 2014-08 held on July 9, 2014 at 2:15 p.m.

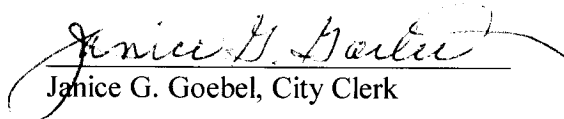
Page 2

ADJOURNMENT: There being no further business, the meeting was adjourned at 2:23 p.m.

ATTEST:



Ken Gatton, Project Coordinator



Janice G. Goebel, City Clerk

Backup material for agenda item:

4. Authorize the City Administrator to execute the amendment to the Interlocal Agreement for creation of the Metropolitan Planning Organization.



CITY OF APOPKA CITY COUNCIL

-
- CONSENT AGENDA
 PUBLIC HEARING
 SPECIAL REPORTS
 OTHER: _____

MEETING OF: August 6, 2014
FROM: Administration
EXHIBITS: Amendment

SUBJECT: AMENDMENT TO THE INTERLOCAL AGREEMENT FOR CREATION OF THE METROPOLITAN PLANNING ORGANIZATION

Request: AUTHORIZE THE CITY ADMINISTRATOR TO EXECUTE THE AMENDMENT TO THE INTERLOCAL AGREEMENT

SUMMARY:

With the signing of Senate Bill 230 by Governor Rick Scott on June 20, 2014, the new Central Florida Expressway Authority (CFX) has taken over the existing Orlando-Orange County Expressway Authority. This action necessitates completion of an amendment to the Interlocal Agreement to incorporate the changes.

FUNDING SOURCE:

N/A

RECOMMENDATION ACTION:

Authorize the City Administrator to execute the amendment to the Interlocal Agreement.

DISTRIBUTION

Mayor Kilsheimer	Finance Director	Public Services Director (2)
Commissioners (4)	HR Director	Recreation Director
CA Richard Anderson	IT Director	City Clerk
Community Development Director	Police Chief	Fire Chief

**AMENDMENT TO THE INTERLOCAL AGREEMENT CREATING THE
ORLANDO URBAN AREA METROPOLITAN PLANNING ORGANIZATION
D/B/A/ METROPLAN ORLANDO**

THIS AMENDMENT is made and entered into by and between the FLORIDA DEPARTMENT OF TRANSPORTATION; the COUNTY(IES) OF Orange County, Florida, Osceola County, Florida, Seminole County, Florida; the CITY(IES) of City of Altamonte Springs, Florida, City of Apopka, Florida, City of Kissimmee, Florida, City of Orlando, Florida, City of Sanford, Florida, The Central Florida Regional Transportation Authority, The Greater Orlando Aviation Authority, The Central Florida Expressway Authority, and the Sanford Airport Authority.

RECITALS:

WHEREAS, Chapter 2014-171, Laws of Florida, enacted by the 2014 Legislature, amends Chapter 348, Part III of the Florida Statutes, to create and establish a body politic and corporate, an agency of the state, to be known as the Central Florida Expressway Authority (CFX), which shall assume all governance and control of the Orlando Orange County Expressway Authority system; and

WHEREAS, it is necessary to amend the Interlocal Agreement creating the Orlando Urban Area Metropolitan Planning Organization d/b/a Metroplan Orlando, in order to add the Central Florida Expressway Authority as a voting member, in place of the Orlando/Orange County Expressway Authority.

NOW, THEREFORE, in consideration of the mutual covenants, promises, and representation herein, the parties agree as follows:

I. Article 4, Section 4.01(a) of the Interlocal Agreement dated June 7, 2000, as amended, is amended to read as follows:

The membership of the MPO shall consist of nineteen (19) voting representatives and five (5) non-voting representatives. The names of the member local governmental entities and the voting apportionment of the governing board as approved by the Governor shall be as follows:

Orange County
Osceola County

6 Representatives
1 Representative

<i>Seminole County</i>	<i>2 Representatives</i>
<i>City of Altamonte Springs</i>	<i>1 Representative</i>
<i>City of Apopka</i>	<i>1 Representative</i>
<i>City of Kissimmee</i>	<i>1 Representative</i>
<i>City of Orlando</i>	<i>2 Representatives</i>
<i>City of Sanford</i>	<i>1 Representative</i>
<i>Central Florida Regional Transportation Authority</i>	<i>1 Representative</i>
<i>Greater Orlando Aviation Authority</i>	<i>1 Representative</i>
<i>Central Florida Expressway Authority</i>	<i>1 Representative</i>
<i>Sanford Airport Authority</i>	<i>1 Representative</i>

II. Article 7, Section 7.04 of the Interlocal Agreement, dated June 7, 2000, as amended, is amended to read as follows:

Add: Chairperson
Central Florida Expressway Authority "CFX"
4974 ORL Tower Road
Orlando, FL 32807

Delete: Chairman
Orlando/Orange County Expressway Authority "OOCEA"
4974 ORL Tower Road
Orlando, FL 32807

III. The Central Florida Expressway Authority shall have all the rights, duties, and obligations to which each voting member on the MPO is entitled to receive, including, but not limited to, such rights, duties, and obligations provided in the Interlocal Agreement effective June 7, 2000, as amended and Section 339.175, *Florida Statutes*.

IV. Severability. The invalidity or unenforceability of any term or provision of this Amendment or the non-applicability of any such term or provision to any person or circumstance shall not impair or affect the remainder of this Amendment, and the remaining terms and provisions hereof shall not be invalidated but shall remain in full force and effect but shall be construed as if such invalid, unenforceable, or non-applicable provisions were omitted.

V. Entire Agreement. This Amendment represents the entire understanding and agreement between the parties with respect to the subject matter hereof. None of the terms and provisions hereof may be amended, supplemented, waived or changed orally, but only by a writing signed by each of the parties hereto.

VI. Rules of Construction. Whenever used herein, the singular number shall include the plural, the plural shall include the singular, and the use of any gender shall include all genders.

VII. Amendment execution. Use of counterpart signature pages. This Amendment may be executed in any number of counterparts, each of which when so executed and delivered, shall be an original; but such counterparts shall together constitute but one and the same instrument.

VIII. Effective Date. This Amendment shall become effective upon its filing in the Office of the Clerk of the Circuit Court of each county in which a party hereto is located. Any amendment hereto shall become effective only upon its filing in the Office of the Clerk of the Circuit Court for each county in which a party hereto is located.

IN WITNESS WHEREOF, the undersigned parties have caused this Amendment to the Interlocal Agreement dated _____, as amended, to be duly executed in their behalf.

ORANGE COUNTY, FLORIDA
BY: _____
DATE: _____
TITLE: _____
ATTEST: _____
TITLE: _____

OSCEOLA COUNTY, FLORIDA
BY: _____
DATE: _____
TITLE: _____
ATTEST: _____
TITLE: _____

SEMINOLE COUNTY, FLORIDA
BY: _____
DATE: _____
TITLE: _____
ATTEST: _____
TITLE: _____

CITY OF ALTAMONTE SPRINGS,
FLORIDA
BY: _____
DATE: _____
TITLE: _____
ATTEST: _____
TITLE: _____

CITY OF APOPKA, FLORIDA
BY: _____
DATE: _____
TITLE: _____
ATTEST: _____
TITLE: _____

CITY OF KISSIMMEE, FLORIDA
BY: _____
DATE: _____
TITLE: _____
ATTEST: _____
TITLE: _____

CITY OF ORLANDO, FLORIDA
BY: _____
TITLE: _____
DATE: _____
ATTEST: _____
TITLE: _____

CITY OF SANFORD, FLORIDA
BY: _____
TITLE: _____
DATE: _____
ATTEST: _____
TITLE: _____

THE CENTRAL FLORIDA REGIONAL TRANSPORTATION AUTHORITY
BY: _____
DATE: _____
TITLE: _____
ATTEST: _____
TITLE: _____

THE GREATER ORLANDO AVIATION AUTHORITY
BY: _____
DATE: _____
TITLE: _____
ATTEST: _____
TITLE: _____

THE CENTRAL FLORIDA EXPRESSWAY AUTHORITY
BY: _____
DATE: _____
TITLE: _____
ATTEST: _____
TITLE: _____

SANFORD AIRPORT AUTHORITY

BY: _____
DATE: _____
TITLE: _____
ATTEST: _____
TITLE: _____

FLORIDA DEPARTMENT OF TRANSPORTATION

BY: _____
TITLE: _____
DATE: _____
ATTEST: _____
TITLE: _____

APPROVED AS TO FORM, LEGALITY
DEPARTMENT OF TRANSPORTATION

BY: _____
ATTORNEY
DATE: _____
TITLE: _____

Backup material for agenda item:

5. Approve a one year extension, at the current rate, of the annual contract with Shelley's Environmental Systems for the wastewater residuals transport and disposal.



CITY OF APOPKA CITY COUNCIL

- CONSENT AGENDA
- PUBLIC HEARING
- SPECIAL HEARING
- OTHER:

MEETING OF: August 6, 2014
FROM: Public Services
EXHIBITS:

SUBJECT: WASTEWATER RESIDUALS TRANSPORT AND DISPOSAL CONTRACT EXTENSION

Request: APPROVE ONE YEAR EXTENSION OF THE ANNUAL CONTRACT WITH SHELLEY'S ENVIRONMENTAL SYSTEMS FOR THE WASTEWATER RESIDUALS TRANSPORT AND DISPOSAL

SUMMARY:

On April 17, 2013, City Council approved a service Agreement to transport, treat and dispose of sludge generated at the city's Water Reclamation Facility. The Agreement was for one year with the possibility of two additional one-year contract extensions. This is the first extension, and will be from July 2, 2014 through to July 1, 2015.

Shelley's Environmental Systems has agreed to an additional one-year extension of the service Agreement at the current approved rate.

FUNDING SOURCE:

Sewer Operational Fund

RECOMMENDATION ACTION:

Approve one year extension of the annual contract with Shelley's Environmental Systems for the wastewater residuals transport and disposal at the current rate

DISTRIBUTION:

Mayor Kilsheimer
Commissioners (4)
CAO Richard Anderson
Community Dev. Dir.

Finance Dir.
HR Director
IT Director
Police Chief

Public Ser. Dir. (2)
City Clerk (4)
Fire Chief (1)

Backup material for agenda item:

6. Authorize the purchase of property, in the amount of \$19,000.00, for property located at 156 E. 6th Street, plus the additional closing costs, appraisal and environmental assessment study.



CITY OF APOPKA CITY COUNCIL

- CONSENT AGENDA
- PUBLIC HEARING
- SPECIAL HEARING
- OTHER:

MEETING OF: August 6, 2014
FROM: Public Services
EXHIBITS:

SUBJECT: PROPERTY PURCHASE AT 156 E. 6TH STREET

Request: APPROVE THE PURCHASE PROPERTY FROM ALTAGRACIA DIAZ

SUMMARY:

Staff negotiated with the Altagracia Diaz for the purchase of parcel 09-21-28-0196-61-220, Champney portion town of Apopka a/87 lot 122 block f and north 1/2 of vacant alley on s thereof per or 4931/838 located at 156 E. 6th Street, in the amount of \$19,000.00 plus closing cost and environmental assessment study and appraisal, with a total cost of approximately \$22,535.00

The parcel is approximately 9,025 square feet; the appraised value of the property is greater than the purchase amount, the environmental assessment study is fine. The property is bordered by City properties and 6th Street.

FUNDING SOURCE:

General Fund

RECOMMENDATION ACTION:

Approve the purchase of property in the amount of \$19,000.00, plus closing cost, appraisal and environmental assessment study, from Altagracia Diaz.

DISTRIBUTION:

Mayor Kilsheimer
Commissioners (4)
CAO Richard Anderson
Community Dev. Dir.

Finance Dir.
HR Director
IT Director
Police Chief

Public Ser. Dir. (2)
City Clerk (4)
Fire Chief (1)

Backup material for agenda item:

7. Award the contract, in the amount of \$4,226,105.00, to Garney Companies, Inc., for reclaimed water service extension on Keene Road, Clarcona Road, Old Apopka Road and Snowden Road, subject to providing the city with the required bonds and insurance.



CITY OF APOPKA CITY COUNCIL

- CONSENT AGENDA
- PUBLIC HEARING
- SPECIAL HEARING
- OTHER:

MEETING OF: August 6, 2014
 FROM: Public Services
 EXHIBITS:

SUBJECT: RECLAIMED WATER SERVICE EXTENSION ON KEENE ROAD, CLARCONA ROAD (C.R. 435), OLD APOPKA ROAD AND SNOWDEN ROAD.

Request: AWARD THE CONTRACT TO GARNEY COMPANIES, INC. FOR THE AMOUNT OF \$4,226,105.00

SUMMARY:

On July 9, 2014, staff received eight (8) sealed bids for the construction of Reclaimed Water Service (RWS) Extension. The bids are as follows:

T. B. Landmark Construction, Inc.	Total Price: \$5,333,393.20
MASCI Corporation	Total Price: \$4,858,634.30
DeWitt Excavating, Inc.	Total Price: \$5,312,782.48
Pospiech Contracting, Inc.	Total Price: \$5,285,370.00
Metro Equipment Services, Inc.	Total Price: \$4,497,720.00
Danella Utility Construction, Inc.	Total Price: \$6,325,331.00
Felix Associates of Florida, Inc.	Total Price: \$5,410,951.05
Garney Companies, Inc.	Total Price: \$4,226,105.00

The project includes, but not limited to, the construction of approximately 12,550 linear feet of a 48 inch DIP reclaimed, along Keene Road from Marden Road to Clarcona Road, along Clarcona Road and the Orange County Bike Trail then north to Snowden Road and through city property to the Wastewater Treatment Plant.

FUNDING SOURCE:

\$1,401,408.00 St. Johns Water Management District and FL Dept. of Environmental Protection Grant
 \$2,824,697.20 Reclaimed Water and Sanitary Sewer Impact Fees

RECOMMENDATION ACTION:

Award the contract to Garney Companies, Inc., for the amount of \$4,226,105.00 subject to provide the city with the required bonds and insurance.

DISTRIBUTION:

Mayor Kilsheimer	Finance Dir.	Public Ser. Dir. (2)
Commissioners (4)	HR Director	City Clerk (4)
CAO Richard Anderson	IT Director	Fire Chief (1)
Dev. Dir.	Police Chief	

Backup material for agenda item:

8. Approve the Disbursement Report for the month of July, 2014.

CITY OF AOPKA
Disbursements Report

By Account Number, Paid 6/27/14 thru 7/31/14

Date	Reference	P. O.	Project	Vendor	Check	Paid	Account Number	Amount
7/23/14	135579			STANLEY, MICHAEL DARYN	162166	7/24/14	001-101.1400	199.88
Subtotal for 001-101.1400								199.88
7/17/14	135503			JOSEPH, JUSTIN	162005	7/17/14	001-115.0009	242.00
Subtotal for 001-115.0009								242.00
6/17/14	134878	120093		MANSFIELD OIL, CO.	161788	7/03/14	001-141.1200	26,194.68
6/27/14	135088	120255		MANSFIELD OIL, CO.	161888	7/10/14	001-141.1200	24,096.53
7/03/14	135222	120363		MANSFIELD OIL, CO.	162254	7/31/14	001-141.1200	23,193.26
6/27/14	135089	120256		MANSFIELD OIL, CO.	162254	7/31/14	001-141.1200	24,847.76
Subtotal for 001-141.1200								98,332.23
7/08/14	135262	120393		LAKE AOPKA NATURAL GAS DISTRICT	162007	7/17/14	001-141.1201	1,951.89
Subtotal for 001-141.1201								1,951.89
6/30/14	135123	120285		ASCENT AVIATION GROUP INC	161844	7/10/14	001-141.1203	32,047.05
7/23/14	135581	120655		ASCENT AVIATION GROUP INC	162192	7/31/14	001-141.1203	34,113.60
Subtotal for 001-141.1203								66,160.65
6/19/14	134935	120134		LYNCH OIL COMPANY, INC	161787	7/03/14	001-141.1400	1,708.50
6/19/14	134936	120135		LYNCH OIL COMPANY, INC	161787	7/03/14	001-141.1400	1,346.64
6/03/14	134632	119896		ACTION GATOR TIRE	161732	7/03/14	001-141.1400	2,425.20
5/19/14	134348	119687		TPH ACQUISITION LLLP	161813	7/03/14	001-141.1400	259.25
6/24/14	135011	120187		PRIDE ENTERPRISES	161905	7/10/14	001-141.1400	503.86
7/08/14	135243	120382		PRIDE ENTERPRISES	161905	7/10/14	001-141.1400	526.74
7/01/14	135145	120307		PRIDE ENTERPRISES	161905	7/10/14	001-141.1400	266.23
6/13/14	134847	120066		ACTION GATOR TIRE	161938	7/17/14	001-141.1400	1,773.18
6/09/14	134742	119981		WELDON PARTS-ORLANDO	162057	7/17/14	001-141.1400	576.09
5/06/14	134054	119471		MILLIKAN BATTERY & ELECTRIC	162014	7/17/14	001-141.1400	464.50
7/14/14	135384	120494		PRIDE ENTERPRISES	162026	7/17/14	001-141.1400	797.72
5/19/14	134347	119686		ORLANDO FREIGHTLINER, INC.	162022	7/17/14	001-141.1400	1,256.81
7/10/14	135332	120447		FINGER LAKES CASTLE	161983	7/17/14	001-141.1400	462.38
5/12/14	134160	119547		CARQUEST AUTO PARTS	162203	7/31/14	001-141.1400	41.75
7/22/14	135550	120631		PRIDE ENTERPRISES	162269	7/31/14	001-141.1400	752.92
6/24/14	135003	120183		WELDON PARTS-ORLANDO	162313	7/31/14	001-141.1400	643.97
7/14/14	135364	120476		ORLANDO FREIGHTLINER, INC.	162266	7/31/14	001-141.1400	2,067.02
6/24/14	135002	120182		MILLIKAN BATTERY & ELECTRIC	162256	7/31/14	001-141.1400	272.50
Subtotal for 001-141.1400								16,145.26
7/21/14	135532	120587		TRAVELERS	162300	7/31/14	001-155.0001	1,538.00
Subtotal for 001-155.0001								1,538.00
7/21/14	135531	120586		PREFERRED GOVERNMENTAL INS. TRU	162268	7/31/14	001-155.0002	14,129.34
Subtotal for 001-155.0002								14,129.34
7/02/14	135200			BLUE CROSS AND BLUE SHIELD OF FL	161744	7/03/14	001-155.0004	19,987.50
6/26/14	135084	120251		YOHAM, JODI	161828	7/03/14	001-155.0004	577.20
7/09/14	135310			LINA	161882	7/10/14	001-155.0004	2,970.24
7/14/14	135401	120499		DEPARTMENT OF THE TREASURY	161966	7/17/14	001-155.0004	696.25
7/16/14	135433			SYMETRA LIFE INSURANCE	162040	7/17/14	001-155.0004	21,048.49
7/23/14	135576	120653		EXPLAIN MY BENEFITS	162151	7/24/14	001-155.0004	3,017.70
7/23/14	135590			P & A GROUP, THE	162162	7/24/14	001-155.0004	305.50
7/31/14	135726			BLUE CROSS AND BLUE SHIELD OF FL	162196	7/31/14	001-155.0004	19,833.75
7/31/14	135736			HORIZON BEHAVIORAL SERVICES, LLC	162247	7/31/14	001-155.0004	2,125.83
Subtotal for 001-155.0004								70,562.46
7/01/14	135144			DUKE ENERGY	161764	7/03/14	001-155.0006	229.71
7/22/14	135561			DUKE ENERGY	162149	7/24/14	001-155.0006	247.38
7/31/14	135723			CENTURYLINK	162206	7/31/14	001-155.0006	321.47
7/21/14	135534	120589		PSS WORLD MEDICAL, INC.	162270	7/31/14	001-155.0006	301.57

CITY OF AOPKA
Disbursements Report

By Account Number, Paid 6/27/14 thru 7/31/14

Date	Reference	P. O.	Project	Vendor	Check	Paid	Account Number	Amount
7/21/14	135536	120591		CARE HERE	162202	7/31/14	001-155.0006	41,663.26
Subtotal for 001-155.0006								42,763.39
5/23/14	134464	119771		GUARDIAN FUELING TECHNOLOGIES, II	161998	7/17/14	001-205.0002	-27,073.40
5/23/14	134464	119771	20140009	GUARDIAN FUELING TECHNOLOGIES, II	162244	7/31/14	001-205.0002	-19,540.20
Subtotal for 001-205.0002								-46,613.60
7/16/14	135425			QUICENO, OTONIEL	162028	7/17/14	001-217.1100	4.88
Subtotal for 001-217.1100								4.88
7/31/14	135735			DEPT. OF BUSINESS & PROF. REGULAT	162217	7/31/14	001-217.1111	8,471.81
Subtotal for 001-217.1111								8,471.81
7/02/14	135200			BLUE CROSS AND BLUE SHIELD OF FL	161744	7/03/14	001-218.1600	831.95
7/16/14	135433			SYMETRA LIFE INSURANCE	162040	7/17/14	001-218.1600	1,311.61
7/31/14	135726			BLUE CROSS AND BLUE SHIELD OF FL	162196	7/31/14	001-218.1600	910.54
Subtotal for 001-218.1600								3,054.10
7/17/14	135457			VISION SERVICE PLAN - (IC)	162054	7/17/14	001-218.1603	2,238.42
Subtotal for 001-218.1603								2,238.42
7/09/14	135310			LINA	161882	7/10/14	001-218.1610	5,510.16
Subtotal for 001-218.1610								5,510.16
7/09/14	135310			LINA	161882	7/10/14	001-218.1615	3,512.28
Subtotal for 001-218.1615								3,512.28
7/16/14	135429			ALLSTATE	161940	7/17/14	001-218.1620	17,078.12
Subtotal for 001-218.1620								17,078.12
7/03/14	135218			YOURIDGUARD, INC.	161829	7/03/14	001-218.1622	1,076.00
Subtotal for 001-218.1622								1,076.00
7/02/14	135198			FLORIDA COMBINED LIFE	161768	7/03/14	001-218.1630	19,742.89
Subtotal for 001-218.1630								19,742.89
7/01/14	135154			UNITED WAY-HEART OF FLORIDA	161821	7/03/14	001-218.1650	34.00
7/30/14	135711			UNITED WAY-HEART OF FLORIDA	162308	7/31/14	001-218.1650	34.00
Subtotal for 001-218.1650								68.00
7/01/14	135151			STEPHENS, MARTI	161810	7/03/14	001-218.1750	98.08
7/09/14	135316			STEPHENS, MARTI	161915	7/10/14	001-218.1750	98.08
7/16/14	135439			STEPHENS, MARTI	162038	7/17/14	001-218.1750	98.08
7/23/14	135584			STEPHENS, MARTI	162167	7/24/14	001-218.1750	98.08
7/30/14	135709			STEPHENS, MARTI	162289	7/31/14	001-218.1750	98.08
Subtotal for 001-218.1750								490.40
7/01/14	135152			U.S. DEPARTMENT OF EDUCATION	161818	7/03/14	001-218.1760	203.89
7/09/14	135317			U.S. DEPARTMENT OF EDUCATION	161929	7/10/14	001-218.1760	137.37
7/16/14	135440			U.S. DEPARTMENT OF EDUCATION	162051	7/17/14	001-218.1760	137.37
7/23/14	135583			U.S. DEPARTMENT OF EDUCATION	162169	7/24/14	001-218.1760	203.89
7/30/14	135710			U.S. DEPARTMENT OF EDUCATION	162306	7/31/14	001-218.1760	137.37
Subtotal for 001-218.1760								819.89
7/03/14	135217			KINER, SHARIKA	161782	7/03/14	001-220.0004	200.00
7/03/14	135220			TORRENCE, PAMELA	161812	7/03/14	001-220.0004	200.00
7/09/14	135313			LONG, EDDIE T.	161885	7/10/14	001-220.0004	200.00
7/17/14	135477			CRUZ, DEBBIE	161963	7/17/14	001-220.0004	200.00
7/31/14	135734			RAMJITSINGH, JACKMIEL	162274	7/31/14	001-220.0004	200.00
7/31/14	135733			BANJO, MODUPE F	162194	7/31/14	001-220.0004	200.00
Subtotal for 001-220.0004								1,200.00
3/13/14	133022			LENNAR HOMES, LLC	161784	7/03/14	001-220.1450	750.00
Subtotal for 001-220.1450								750.00
2/12/14	132409			HUTTON PARTNERS LLC	161780	7/03/14	001-220.2202	2,770.00
Subtotal for 001-220.2202								2,770.00

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3/13/14	133023			LENNAR HOMES, LLC	161785	7/03/14	001-229.2000	132.00
Subtotal for 001-229.2000								132.00
7/31/14	135735			DEPT. OF BUSINESS & PROF. REGULAT	162217	7/31/14	001-341.8705	-847.18
Subtotal for 001-341.8705								-847.18
7/09/14	135314			ACCENT	161833	7/10/14	001-342.6000	70.90
7/09/14	135315			ACCENT	161833	7/10/14	001-342.6000	72.33
Subtotal for 001-342.6000								143.23
7/09/14	135313			LONG, EDDIE T.	161885	7/10/14	001-347.2100	-20.00
7/16/14	135425			QUICENO, OTONIEL	162028	7/17/14	001-347.2100	75.00
7/16/14	135428			JORDAN, JENNIFER	162004	7/17/14	001-347.2100	80.00
7/17/14	135502			SYMMONDS, JILL	162041	7/17/14	001-347.2100	159.20
7/31/14	135733			BANJO, MODUPE F	162194	7/31/14	001-347.2100	-20.00
Subtotal for 001-347.2100								274.20
7/31/14	135732			RECREATION DEPT. PETTY CASH	162276	7/31/14	001-369.0001	10.00
Subtotal for 001-369.0001								10.00
7/23/14	135582			WILLIAMS, ALONZO	162171	7/24/14	001-1010-512.1200	237.50
Subtotal for 001-1010-512.1200								237.50
7/09/14	135318			KRUPPENBACHER, FRANK	161878	7/10/14	001-1010-512.3150	6,000.00
Subtotal for 001-1010-512.3150								6,000.00
10/04/13	129643	116235		VERIZON WIRELESS	161823	7/03/14	001-1010-512.4100	37.21
5/05/14	134008	119433		VERIZON WIRELESS	161823	7/03/14	001-1010-512.4100	36.07
Subtotal for 001-1010-512.4100								73.28
7/03/14	135211	120356		COPIER CONNECTION LLC	162211	7/31/14	001-1010-512.4600	828.15
Subtotal for 001-1010-512.4600								828.15
7/03/14	135214	120358		CAPITAL OFFICE PRODUCTS	161954	7/17/14	001-1010-512.5100	439.29
Subtotal for 001-1010-512.5100								439.29
6/26/14	135079	120247		JOHNSON, MARY	161781	7/03/14	001-1010-512.5200	280.38
7/07/14	135235	120373		AOPKA CHIEF, THE	161842	7/10/14	001-1010-512.5200	225.00
7/16/14	135424			FIFTH THIRD BANK	161982	7/17/14	001-1010-512.5200	60.00
7/18/14	135515	120571		SUNTRUST BANK	162293	7/31/14	001-1010-512.5200	26.00
7/25/14	135624	120690		AOPKA PLAQUE AND TROPHY	162190	7/31/14	001-1010-512.5200	50.00
Subtotal for 001-1010-512.5200								641.38
7/10/14	135341	120454		FLORIDA LEAGUE OF MAYORS	161988	7/17/14	001-1010-512.5400	833.00
6/30/14	135122	120284		SUNTRUST BANK	162293	7/31/14	001-1010-512.5400	93.99
Subtotal for 001-1010-512.5400								926.99
7/18/14	135516	120572		SUNTRUST BANK	162293	7/31/14	001-1010-512.5500	1,275.00
Subtotal for 001-1010-512.5500								1,275.00
7/28/14	135659	120717		OFFICE FURNITURE OUTLET	162172	7/29/14	001-1010-512.6400	9,945.00
Subtotal for 001-1010-512.6400								9,945.00
7/09/14	135288	120417		McLEOD LAW FIRM TRUST ACCOUNT	161895	7/10/14	001-1020-512.3100	300.00
Subtotal for 001-1020-512.3100								300.00
7/03/14	135216	120360		INFORMATION MANAGEMENT SERVICE	161876	7/10/14	001-1020-512.4600	1,195.50
Subtotal for 001-1020-512.4600								1,195.50
7/10/14	135342	120455		CAPITAL OFFICE PRODUCTS	162201	7/31/14	001-1020-512.5100	5.92
Subtotal for 001-1020-512.5100								5.92
7/07/14	135233	120372		SUNTRUST BANK	162293	7/31/14	001-1020-512.5200	53.24
Subtotal for 001-1020-512.5200								53.24
7/21/14	135535	120590		JANI- KING OF ORLANDO	162250	7/31/14	001-1022-519.3400	3,354.00
Subtotal for 001-1022-519.3400								3,354.00
7/03/14	135209			CENTURYLINK	161750	7/03/14	001-1022-519.4100	35.00
7/17/14	135501			CENTURYLINK	161957	7/17/14	001-1022-519.4100	61.62

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Subtotal for 001-1022-519.4100								96.62
7/01/14	135148			DUKE ENERGY	161764	7/03/14	001-1022-519.4300	707.43
7/09/14	135319			LAKE AOPKA NATURAL GAS DISTRICT	161880	7/10/14	001-1022-519.4300	599.49
7/10/14	135328			DUKE ENERGY	161860	7/10/14	001-1022-519.4300	2,446.35
7/17/14	135495			DUKE ENERGY	161977	7/17/14	001-1022-519.4300	10,450.68
7/22/14	135561			DUKE ENERGY	162149	7/24/14	001-1022-519.4300	181.25
7/31/14	135740			DUKE ENERGY	162226	7/31/14	001-1022-519.4300	218.42
Subtotal for 001-1022-519.4300								14,603.62
6/12/14	134810	120040		ODOM ELECTRICAL SERVICES INC.	161793	7/03/14	001-1022-519.4600	150.00
6/25/14	135048	120226		BOWEN PLUMBING	161745	7/03/14	001-1022-519.4600	390.00
6/30/14	135120	120282		FREEDOM MECHANICAL INC.	161772	7/03/14	001-1022-519.4600	370.00
5/08/14	134133	119522		GREAT LAKES CARPET & TILE	161776	7/03/14	001-1022-519.4600	3,680.00
7/01/14	135162	120318		FREEDOM FIRE PROTECTION OF CENT	161871	7/10/14	001-1022-519.4600	250.00
6/12/14	134810	120040		ODOM ELECTRICAL SERVICES INC.	161899	7/10/14	001-1022-519.4600	100.00
7/07/14	135228	120368		AOPKA PLUMBING	161843	7/10/14	001-1022-519.4600	289.18
4/18/14	133741	119224		GUY WOODHAM JR.	161874	7/10/14	001-1022-519.4600	80.00
7/08/14	135249	120384		AOPKA PLUMBING	161843	7/10/14	001-1022-519.4600	101.96
7/08/14	135263	120394		THYSSENKRUPP ELEVATOR	161922	7/10/14	001-1022-519.4600	461.84
7/08/14	135266	120396		MERCER PEST CONTROL, INC.	161889	7/10/14	001-1022-519.4600	1,301.62
7/09/14	135300	120431		GUY WOODHAM JR.	161874	7/10/14	001-1022-519.4600	70.00
6/23/14	134995	120176		ANDREWS FILTER & SUPPLY CORP.	161841	7/10/14	001-1022-519.4600	270.12
6/05/14	134706	119946		DANNY L. DULGAR, INC.	161856	7/10/14	001-1022-519.4600	550.00
7/07/14	135229	120369		FLORIDA DOOR SOLUTIONS INC.	161870	7/10/14	001-1022-519.4600	170.00
7/14/14	135368	120503		A-N-R DOOR SYSTEMS, INC.	161935	7/17/14	001-1022-519.4600	267.50
6/26/14	135086	120253		ARDAMAN & ASSOCIATES, INC	161946	7/17/14	001-1022-519.4600	1,850.00
7/16/14	135449	120525		A-N-R DOOR SYSTEMS, INC.	161935	7/17/14	001-1022-519.4600	260.00
7/16/14	135453	120529		FIRETRONICS EXTINGUISHERS, INC.	161984	7/17/14	001-1022-519.4600	218.74
7/17/14	135500	120563		FIRETRONICS EXTINGUISHERS, INC.	162152	7/24/14	001-1022-519.4600	137.50
7/28/14	135668	120722		BRYAN A. WAGNER , INC.	162199	7/31/14	001-1022-519.4600	1,595.00
7/11/14	135351	120462		GRAINGER	162241	7/31/14	001-1022-519.4600	107.04
7/16/14	135447	120520		ALL-RITE FENCE SERVICES, INC.	162184	7/31/14	001-1022-519.4600	250.00
6/30/14	135108	120270		TWC DISTRIBUTORS	162304	7/31/14	001-1022-519.4600	122.17
2/06/14	132244	118133		AOPKA PLUMBING	162191	7/31/14	001-1022-519.4600	1,493.37
7/21/14	135530	120585		FERRAN SERVICES & CONTRACTING, IN	162230	7/31/14	001-1022-519.4600	281.25
7/21/14	135544	120598		STARR MECHANICAL, INC.	162288	7/31/14	001-1022-519.4600	325.00
7/22/14	135554	120634		A. EDWARDS DBA AOPKA APPLIANCE	162175	7/31/14	001-1022-519.4600	95.00
6/30/14	135127	120289		ALLEN'S REFRIGERATION & AIR COND.:	162185	7/31/14	001-1022-519.4600	2,450.00
7/22/14	135574	120651		ODOM ELECTRICAL SERVICES INC.	162263	7/31/14	001-1022-519.4600	150.00
7/25/14	135621	120687		ALLEN'S REFRIGERATION & AIR COND.:	162185	7/31/14	001-1022-519.4600	2,215.00
6/30/14	135128	120292		MAZOLS CARPET CARE, LLC	162255	7/31/14	001-1022-519.4600	300.00
Subtotal for 001-1022-519.4600								20,352.29
5/21/14	134397	119740		BUREAU OF ELEVATOR SAFETY	161746	7/03/14	001-1022-519.5200	75.00
Subtotal for 001-1022-519.5200								75.00
10/22/13	130177	116603		FL.DEPT.OF STATE, R.A. GRAY BLDG.,	161868	7/10/14	001-1030-512.3400	36.60
Subtotal for 001-1030-512.3400								36.60
7/03/14	135216	120360		INFORMATION MANAGEMENT SERVICE:	161876	7/10/14	001-1030-512.4600	808.50
10/15/13	129975	116461		CROWN SHREDDING, LLC	162212	7/31/14	001-1030-512.4600	125.00
Subtotal for 001-1030-512.4600								933.50
4/04/14	133431	118984		AOPKA CHIEF, THE	162189	7/31/14	001-1030-512.4902	62.50
Subtotal for 001-1030-512.4902								62.50
6/25/14	135064	120238		SUNTRUST BANK	162293	7/31/14	001-1030-512.5100	16.95
Subtotal for 001-1030-512.5100								16.95

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6/25/14	135055	120228		BLINK PRINTING, LLC	161743	7/03/14	001-1030-512.5200	245.00
Subtotal for 001-1030-512.5200								245.00
7/07/14	135231	120370		FACC	161864	7/10/14	001-1030-512.5400	200.00
7/08/14	135258	120390		APOPKA CHIEF, THE	161944	7/17/14	001-1030-512.5400	18.00
Subtotal for 001-1030-512.5400								218.00
6/30/14	135129	120290		FEDEX	161767	7/03/14	001-1120-513.4200	29.93
7/28/14	135664	120719		FEDEX	162229	7/31/14	001-1120-513.4200	64.77
Subtotal for 001-1120-513.4200								94.70
7/03/14	135216	120360		INFORMATION MANAGEMENT SERVICE	161876	7/10/14	001-1120-513.4600	1,943.25
Subtotal for 001-1120-513.4600								1,943.25
7/18/14	135509	120567		DEPARTMENT OF HWY SAFETY AND M	162215	7/31/14	001-1170-513.3100	60.00
Subtotal for 001-1170-513.3100								60.00
7/03/14	135216	120360		INFORMATION MANAGEMENT SERVICE	161876	7/10/14	001-1170-513.4600	789.00
7/22/14	135555	120635		EMPOWER SOFTWARE SOLUTIONS, IN	162150	7/24/14	001-1170-513.4600	1,016.67
Subtotal for 001-1170-513.4600								1,805.67
7/02/14	135173	120418		CAPITAL OFFICE PRODUCTS	162141	7/24/14	001-1170-513.5200	110.64
7/15/14	135414	120506		CAPITAL OFFICE PRODUCTS	162201	7/31/14	001-1170-513.5200	216.38
Subtotal for 001-1170-513.5200								327.02
10/04/13	129643	116235		VERIZON WIRELESS	161823	7/03/14	001-2110-522.4100	108.21
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	001-2110-522.4100	10.35
Subtotal for 001-2110-522.4100								118.56
7/01/14	135148			DUKE ENERGY	161764	7/03/14	001-2110-522.4300	1,487.29
7/09/14	135320			LAKE AOPKA NATURAL GAS DISTRICT	161880	7/10/14	001-2110-522.4300	14.24
7/09/14	135319			LAKE AOPKA NATURAL GAS DISTRICT	161880	7/10/14	001-2110-522.4300	76.86
7/17/14	135493			DUKE ENERGY	161977	7/17/14	001-2110-522.4300	7,526.65
7/22/14	135561			DUKE ENERGY	162149	7/24/14	001-2110-522.4300	1,018.42
7/31/14	135741			DUKE ENERGY	162226	7/31/14	001-2110-522.4300	676.94
Subtotal for 001-2110-522.4300								10,800.40
7/08/14	135259	120404		RICOH USA, INC.	161909	7/10/14	001-2110-522.4600	222.14
Subtotal for 001-2110-522.4600								222.14
6/09/14	134741	119980		TPH ACQUISITION LLLP	161924	7/10/14	001-2110-522.4650	53.84
5/06/14	134048	119465		DON REID FORD	161970	7/17/14	001-2110-522.4650	449.68
6/19/14	134939	120137		TPH ACQUISITION LLLP	162046	7/17/14	001-2110-522.4650	23.61
Subtotal for 001-2110-522.4650								527.13
6/12/14	134836	120054		CAPITAL OFFICE PRODUCTS	161954	7/17/14	001-2110-522.5100	11.14
3/19/14	133150	118765		OFFICE DEPOT	162020	7/17/14	001-2110-522.5100	2.79
Subtotal for 001-2110-522.5100								13.93
7/07/14	135236	120375		GOVCONNECTION, INC.	161994	7/17/14	001-2110-522.5200	50.59
Subtotal for 001-2110-522.5200								50.59
10/04/13	129643	116235		VERIZON WIRELESS	161823	7/03/14	001-2120-522.4100	544.94
Subtotal for 001-2120-522.4100								544.94
5/27/14	134494	119799		A-N-R DOOR SYSTEMS, INC.	161731	7/03/14	001-2120-522.4600	2,450.00
7/02/14	135170	120349		FISHER SCIENTIFIC	162231	7/31/14	001-2120-522.4600	335.00
Subtotal for 001-2120-522.4600								2,785.00
5/06/14	134055	119472		MILLIKAN BATTERY & ELECTRIC	161789	7/03/14	001-2120-522.4650	30.00
6/23/14	134993	120174		FLORIDA DETROIT DIESEL-ALLISON,INC	161769	7/03/14	001-2120-522.4650	422.54
6/24/14	134999	120179		AMERICAN WIRE & TERMINAL	161840	7/10/14	001-2120-522.4650	160.24
6/24/14	135014	120190		FLORIDA DETROIT DIESEL-ALLISON,INC	161869	7/10/14	001-2120-522.4650	2,619.47
6/19/14	134938	120136		MUNICIPAL EQUIPMENT COMPANY	161894	7/10/14	001-2120-522.4650	704.00
6/03/14	134626	119888		MUNICIPAL EQUIPMENT COMPANY	161894	7/10/14	001-2120-522.4650	308.91
6/19/14	134939	120137		TPH ACQUISITION LLLP	162046	7/17/14	001-2120-522.4650	49.98

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4/28/14	133887	119341		GLENN JOINER & SON, INC.	161991	7/17/14	001-2120-522.4650	15.96
5/01/14	133960	119389		TEN-8 FIRE EQUIPMENT INC.	162043	7/17/14	001-2120-522.4650	402.23
6/17/14	134877	120092		DANA SAFETY SUPPLY, INC.	161965	7/17/14	001-2120-522.4650	177.60
6/13/14	134849	120068		ORLANDO FREIGHTLINER, INC.	162266	7/31/14	001-2120-522.4650	172.77
Subtotal for 001-2120-522.4650								5,063.70
6/12/14	134835	120053		GO KEM, INC., dba AUTO KARE	161773	7/03/14	001-2120-522.5200	378.15
3/31/14	133318	119077		SPECIAL PRODUCTS GROUP	161808	7/03/14	001-2120-522.5200	186.95
6/09/14	134753	119990		PUBLIX SUPER MARKETS, INC.	161801	7/03/14	001-2120-522.5200	41.52
6/27/14	135097	120291		SPECIAL PRODUCTS GROUP	161808	7/03/14	001-2120-522.5200	795.00
6/27/14	135096	120261		PUBLIX SUPER MARKETS, INC.	161801	7/03/14	001-2120-522.5200	38.07
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	001-2120-522.5200	565.94
4/28/14	133896	119348		MUNICIPAL EQUIPMENT COMPANY	161894	7/10/14	001-2120-522.5200	41.71
6/12/14	134835	120053		GO KEM, INC., dba AUTO KARE	161992	7/17/14	001-2120-522.5200	195.80
5/13/14	134210	119580		MUNICIPAL EQUIPMENT COMPANY	162017	7/17/14	001-2120-522.5200	2,380.00
4/04/14	133438	119006		CAPITAL OFFICE PRODUCTS	161954	7/17/14	001-2120-522.5200	296.52
6/12/14	134836	120054		CAPITAL OFFICE PRODUCTS	161954	7/17/14	001-2120-522.5200	11.49
10/10/13	129830	116365		MUNICIPAL EQUIPMENT COMPANY	162260	7/31/14	001-2120-522.5200	285.00
7/21/14	135533	120588		CENTRA CARE	162205	7/31/14	001-2120-522.5200	749.00
Subtotal for 001-2120-522.5200								5,965.15
6/18/14	134904	120132		FREEDOM FIRE PROTECTION OF CENT	161771	7/03/14	001-2120-522.5500	500.00
6/18/14	134905	120199		FRY, MARK	162238	7/31/14	001-2120-522.5500	792.62
Subtotal for 001-2120-522.5500								1,292.62
5/27/14	134491	119797		W. S. DARLEY & COMPANY	162311	7/31/14	001-2120-522.6400	6,413.75
Subtotal for 001-2120-522.6400								6,413.75
10/04/13	129643	116235		VERIZON WIRELESS	161823	7/03/14	001-2130-526.4100	216.42
10/04/13	129635	116227		VERIZON WIRELESS	161930	7/10/14	001-2130-526.4100	75.02
Subtotal for 001-2130-526.4100								291.44
7/25/14	135627	120693		AIR LIQUIDE HEALTHCARE AMERICA	162179	7/31/14	001-2130-526.4400	567.96
Subtotal for 001-2130-526.4400								567.96
6/10/14	134765	120009		STRYKER SALES CORPORATION	161917	7/10/14	001-2130-526.4600	2,383.84
Subtotal for 001-2130-526.4600								2,383.84
5/19/14	134352	119691		WELDON PARTS-ORLANDO	161827	7/03/14	001-2130-526.4650	283.40
6/09/14	134739	119978		MULLINAX FORD	162016	7/17/14	001-2130-526.4650	1,431.14
6/09/14	134744	119983		WHEELED COACH INDUSTRIES, INC.	162059	7/17/14	001-2130-526.4650	115.55
6/19/14	134939	120137		TPH ACQUISITION LLLP	162046	7/17/14	001-2130-526.4650	99.55
6/09/14	134736	119975		CARQUEST AUTO PARTS	161955	7/17/14	001-2130-526.4650	80.65
6/30/14	135119	120281		SOUTHEAST POWER SYSTEMS OF ORL	162033	7/17/14	001-2130-526.4650	90.00
6/26/14	135068	120244		GRAINGER	162241	7/31/14	001-2130-526.4650	1,195.95
Subtotal for 001-2130-526.4650								3,296.24
7/09/14	135274	120408		NEB GROUP, INC.	161896	7/10/14	001-2130-526.4950	3,449.46
Subtotal for 001-2130-526.4950								3,449.46
6/24/14	135032	120220		TAYLORS PHARMACY	161920	7/10/14	001-2130-526.5200	345.00
7/09/14	135271	120406		VIDACARE CORPORATION	161933	7/10/14	001-2130-526.5200	558.05
7/09/14	135273	120407		STERICYCLE INC.	161916	7/10/14	001-2130-526.5200	2,281.37
7/09/14	135275	120409		BOUND TREE MEDICAL, LLC.	161847	7/10/14	001-2130-526.5200	2,467.01
7/09/14	135276	120410		QUADMED, INC.	161907	7/10/14	001-2130-526.5200	1,790.98
7/09/14	135277	120411		QUADMED, INC.	161907	7/10/14	001-2130-526.5200	1,830.65
7/11/14	135354	120466		TAYLORS PHARMACY	162042	7/17/14	001-2130-526.5200	1,238.75
6/30/14	135132	120294		EMERGENCY MEDICAL SERVICES	161978	7/17/14	001-2130-526.5200	25.00
7/25/14	135625	120691		TAYLORS PHARMACY	162298	7/31/14	001-2130-526.5200	1,803.95
7/25/14	135628	120694		QUADMED, INC.	162273	7/31/14	001-2130-526.5200	1,672.50

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7/25/14	135629	120695		QUADMED, INC.	162273	7/31/14	001-2130-526.5200	1,649.96
7/25/14	135626	120692		BOUND TREE MEDICAL, LLC.	162197	7/31/14	001-2130-526.5200	1,648.11
Subtotal for 001-2130-526.5200								17,311.33
5/27/14	134490	119794		SOUTHERN C & E	161807	7/03/14	001-2130-526.6400	367.50
Subtotal for 001-2130-526.6400								367.50
6/26/14	135080	120248		BARCO, CARROLL S	161741	7/03/14	001-2210-521.3100	385.00
7/28/14	135643	120702		RANDY MEANS CONSULTING	162275	7/31/14	001-2210-521.3100	165.00
Subtotal for 001-2210-521.3100								550.00
1/15/14	131753	117773		AMERICAN TRAFFIC SOLUTIONS, INC.	162188	7/31/14	001-2210-521.3400	100,411.30
Subtotal for 001-2210-521.3400								100,411.30
10/04/13	129634	116226		VERIZON WIRELESS	161823	7/03/14	001-2210-521.4100	187.55
10/14/13	129950	116446		VERIZON WIRELESS	161823	7/03/14	001-2210-521.4100	36.07
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	001-2210-521.4100	10.35
10/04/13	129634	116226		VERIZON WIRELESS	161930	7/10/14	001-2210-521.4100	0.47
Subtotal for 001-2210-521.4100								234.44
10/07/13	129691	116281		FEDEX	162229	7/31/14	001-2210-521.4200	49.70
Subtotal for 001-2210-521.4200								49.70
7/01/14	135148			DUKE ENERGY	161764	7/03/14	001-2210-521.4300	52.08
7/09/14	135320			LAKE AOPKA NATURAL GAS DISTRICT	161880	7/10/14	001-2210-521.4300	14.23
7/17/14	135493			DUKE ENERGY	161977	7/17/14	001-2210-521.4300	995.07
7/22/14	135561			DUKE ENERGY	162149	7/24/14	001-2210-521.4300	47.69
7/31/14	135741			DUKE ENERGY	162226	7/31/14	001-2210-521.4300	64.75
Subtotal for 001-2210-521.4300								1,173.82
7/29/14	135676	120731		CANON SOLUTIONS AMERICA, INC	162200	7/31/14	001-2210-521.4600	198.32
Subtotal for 001-2210-521.4600								198.32
11/13/13	130599	116950		CLERK OF THE COURT, ORANGE CO	161959	7/17/14	001-2210-521.4900	148.00
Subtotal for 001-2210-521.4900								148.00
5/08/14	134110	119572		OFFICE DEPOT	161900	7/10/14	001-2210-521.5100	34.30
5/19/14	134364	119737		MAC PAPERS	162012	7/17/14	001-2210-521.5100	125.00
6/02/14	134606	119998		CARTRIDGE CENTER INC	162204	7/31/14	001-2210-521.5100	51.66
Subtotal for 001-2210-521.5100								210.96
6/30/14	135116	120278		AMERICAN TARGET CO	161839	7/10/14	001-2210-521.5200	24.62
10/24/13	130217	116717		U S SURPLUS SALES, INC.	162050	7/17/14	001-2210-521.5200	11.86
6/20/14	134976	120240		GOVCONNECTION, INC.	161994	7/17/14	001-2210-521.5200	360.00
10/24/13	130217	116717		U S SURPLUS SALES, INC.	162305	7/31/14	001-2210-521.5200	14.88
Subtotal for 001-2210-521.5200								411.36
3/28/14	133298	118932		U S SURPLUS SALES, INC.	161928	7/10/14	001-2210-521.5210	1,620.00
Subtotal for 001-2210-521.5210								1,620.00
6/19/14	134931	120201		E.S.BARTLETT PHD CLINIC.PSYCHOL.IN	161765	7/03/14	001-2220-521.3100	270.00
7/17/14	135475	120620		E.S.BARTLETT PHD CLINIC.PSYCHOL.IN	162227	7/31/14	001-2220-521.3100	540.00
Subtotal for 001-2220-521.3100								810.00
10/04/13	129634	116226		VERIZON WIRELESS	161823	7/03/14	001-2220-521.4100	3,420.62
12/10/13	131192	118042		VERIZON WIRELESS	161823	7/03/14	001-2220-521.4100	36.07
10/04/13	129634	116226		VERIZON WIRELESS	161930	7/10/14	001-2220-521.4100	35.30
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	001-2220-521.4100	498.25
Subtotal for 001-2220-521.4100								3,990.24
5/13/14	134194	119774		FITNESS SERVICES OF CENTRAL FLOR	161867	7/10/14	001-2220-521.4600	201.47
Subtotal for 001-2220-521.4600								201.47
6/18/14	134913	120123		ORLANDO KIA EAST	161797	7/03/14	001-2220-521.4650	105.84
6/26/14	135085	120252		UNITED PARCEL SERVICE	161819	7/03/14	001-2220-521.4650	3.60
5/19/14	134346	119685		CARQUEST AUTO PARTS	161749	7/03/14	001-2220-521.4650	299.76

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4/04/14	133421	118974		ORLANDO DODGE INC.	161901	7/10/14	001-2220-521.4650	1,039.75
6/03/14	134627	119889		A.O.K. TIRE MART	161832	7/10/14	001-2220-521.4650	961.39
6/13/14	134843	120062		TPH ACQUISITION LLLP	161924	7/10/14	001-2220-521.4650	139.21
5/06/14	134052	119469		ELECTRONICS DEPOT	161861	7/10/14	001-2220-521.4650	135.00
6/13/14	134852	120071		TESSCO INCORPORATED	161921	7/10/14	001-2220-521.4650	90.77
6/09/14	134741	119980		TPH ACQUISITION LLLP	161924	7/10/14	001-2220-521.4650	584.94
6/24/14	134999	120179		AMERICAN WIRE & TERMINAL	161840	7/10/14	001-2220-521.4650	160.25
6/30/14	135114	120276		SURPLUS STEEL & SUPPLY, INC	161918	7/10/14	001-2220-521.4650	240.95
5/15/14	134321	119734		DANA SAFETY SUPPLY, INC.	161965	7/17/14	001-2220-521.4650	2,601.30
5/06/14	134048	119465		DON REID FORD	161970	7/17/14	001-2220-521.4650	191.61
6/19/14	134939	120137		TPH ACQUISITION LLLP	162046	7/17/14	001-2220-521.4650	932.68
6/04/14	134680	119930		DON REID FORD	161970	7/17/14	001-2220-521.4650	1,280.94
6/09/14	134736	119975		CARQUEST AUTO PARTS	161955	7/17/14	001-2220-521.4650	188.73
6/19/14	134963	120149		A.O.K. TIRE MART	162136	7/24/14	001-2220-521.4650	69.95
7/02/14	135174	120328		144TH MARKETING GROUP, INC	162173	7/31/14	001-2220-521.4650	432.54
5/16/14	134334	119673		144TH MARKETING GROUP, INC	162173	7/31/14	001-2220-521.4650	245.32
7/08/14	135244	120383		144TH MARKETING GROUP, INC	162173	7/31/14	001-2220-521.4650	432.54
7/11/14	135352	120463		ORLANDO DODGE INC.	162265	7/31/14	001-2220-521.4650	2,545.01
4/08/14	133498	119043		DAVID MAUS CHEVROLET	162214	7/31/14	001-2220-521.4650	127.02
6/30/14	135107	120269		PUBLIC SAFETY USA	162271	7/31/14	001-2220-521.4650	1,139.00
7/18/14	135511	120570		UNITED PARCEL SERVICE	162307	7/31/14	001-2220-521.4650	22.54
6/09/14	134737	119976		AUTONATION CHEVROLET WEST COLO	162193	7/31/14	001-2220-521.4650	373.03
7/08/14	135265	120395		PEP BOYS - MANNY, MOE & JACK, THE	162267	7/31/14	001-2220-521.4650	109.98
Subtotal for 001-2220-521.4650								14,453.65
6/19/14	134955	120206		TRADEMARK PRESS SOLUTIONS INC.	161925	7/10/14	001-2220-521.4700	190.01
Subtotal for 001-2220-521.4700								190.01
5/08/14	134110	119572		OFFICE DEPOT	161900	7/10/14	001-2220-521.5100	80.03
5/19/14	134364	119737		MAC PAPERS	162012	7/17/14	001-2220-521.5100	175.00
6/02/14	134606	119998		CARTRIDGE CENTER INC	162204	7/31/14	001-2220-521.5100	99.42
Subtotal for 001-2220-521.5100								354.45
7/03/14	135204			UNITED SITE SERVICES	161820	7/03/14	001-2220-521.5200	90.00
6/11/14	134802	120050		TASER INTERNATIONAL, INC.	161811	7/03/14	001-2220-521.5200	411.21
11/18/13	130729	117054		U S SURPLUS SALES, INC.	161817	7/03/14	001-2220-521.5200	52.95
2/03/14	132185	118302		PIEDMONT ANIMAL HOSPITAL	161798	7/03/14	001-2220-521.5200	126.00
7/08/14	135245	120399		POOLE, JULIE	161904	7/10/14	001-2220-521.5200	93.62
6/26/14	135067	120272		ENFORCEMENT ELECTRONICS SERVIC	161862	7/10/14	001-2220-521.5200	275.00
12/11/13	131226	117943		LIVEVIEW GPS, INC	161883	7/10/14	001-2220-521.5200	104.70
3/28/14	133298	118932		U S SURPLUS SALES, INC.	161928	7/10/14	001-2220-521.5200	1,620.00
6/24/14	135008	120209		MOTOROLA SOLUTIONS, INC.	161893	7/10/14	001-2220-521.5200	127.50
6/10/14	134763	120047		LIBERTY LOCKSMITHS & SECURITY PR	161881	7/10/14	001-2220-521.5200	54.00
6/25/14	135057	120271		U S SURPLUS SALES, INC.	161928	7/10/14	001-2220-521.5200	415.80
6/30/14	135113	120275		DAISY OUTDOOR PRODUCTS	161855	7/10/14	001-2220-521.5200	119.49
6/30/14	135116	120278		AMERICAN TARGET CO	161839	7/10/14	001-2220-521.5200	123.13
2/06/14	132240	118306		U S SURPLUS SALES, INC.	162050	7/17/14	001-2220-521.5200	41.85
7/02/14	135202	120352		GOVCONNECTION, INC.	161994	7/17/14	001-2220-521.5200	53.17
2/03/14	132185	118302		PIEDMONT ANIMAL HOSPITAL	162025	7/17/14	001-2220-521.5200	126.00
10/24/13	130217	116717		U S SURPLUS SALES, INC.	162050	7/17/14	001-2220-521.5200	106.63
4/11/14	133590	119172		BATTERIES PLUS	161949	7/17/14	001-2220-521.5200	84.95
5/21/14	134430	119776		CARTRIDGE CENTER INC	161956	7/17/14	001-2220-521.5200	250.95
6/20/14	134976	120240		GOVCONNECTION, INC.	161994	7/17/14	001-2220-521.5200	360.00
6/30/14	135115	120277		GOLD NUGGET DBA	161993	7/17/14	001-2220-521.5200	269.09
5/08/14	134119	119511		LOWE'S	162011	7/17/14	001-2220-521.5200	119.47

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6/18/14	134905	120199		FRY, MARK	162238	7/31/14	001-2220-521.5200	792.63
7/09/14	135279	120602		DIVISION OF MOTOR VEHICLES	162219	7/31/14	001-2220-521.5200	49.30
4/03/14	133414	119080		SUNTRUST BANK	162293	7/31/14	001-2220-521.5200	348.80
7/15/14	135413	120618		TASER INTERNATIONAL, INC.	162297	7/31/14	001-2220-521.5200	411.21
7/14/14	135395	120610		NATIONAL SPORTSWEAR INC.	162261	7/31/14	001-2220-521.5200	239.60
5/30/14	134563	119997		VANDER ZYL WOODWORKING	162309	7/31/14	001-2220-521.5200	430.00
10/24/13	130217	116717		U S SURPLUS SALES, INC.	162305	7/31/14	001-2220-521.5200	133.84
Subtotal for 001-2220-521.5200								7,430.89
6/19/14	134932	120202		REYES, FERNANDO	161804	7/03/14	001-2220-521.5225	51.13
6/19/14	134933	120203		REHN, PAUL	161803	7/03/14	001-2220-521.5225	78.33
6/19/14	134934	120204		LOGSON, ALEXANDRIA	161786	7/03/14	001-2220-521.5225	63.50
7/14/14	135398	120613		LOGSON, ALEXANDRIA	162252	7/31/14	001-2220-521.5225	63.50
7/14/14	135402	120614		REHN, PAUL	162277	7/31/14	001-2220-521.5225	46.85
7/14/14	135404	120615		REYES, FERNANDO	162278	7/31/14	001-2220-521.5225	52.99
Subtotal for 001-2220-521.5225								356.30
2/20/14	132584	118360		DON REID FORD	161857	7/10/14	001-2220-521.6400	114,800.00
2/20/14	132584	118360		DON REID FORD	161968	7/17/14	001-2220-521.6400	22,960.00
2/20/14	132591	118476		FLEET FINANCIAL	162232	7/31/14	001-2220-521.6400	20,500.00
Subtotal for 001-2220-521.6400								158,260.00
7/08/14	135246	120400		SIRATA BEACH RESORT HOTEL	161913	7/10/14	001-2230-521.4000	390.00
7/08/14	135247	120401		BRICK, STEPHAN	161848	7/10/14	001-2230-521.4000	138.00
Subtotal for 001-2230-521.4000								528.00
10/04/13	129643	116235		VERIZON WIRELESS	161823	7/03/14	001-2230-521.4100	108.21
10/04/13	129634	116226		VERIZON WIRELESS	161823	7/03/14	001-2230-521.4100	150.04
2/03/14	132161	118080		VERIZON WIRELESS	161823	7/03/14	001-2230-521.4100	72.14
6/04/14	134686	119939		VERIZON WIRELESS	161823	7/03/14	001-2230-521.4100	100.08
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	001-2230-521.4100	36.24
10/04/13	129634	116226		VERIZON WIRELESS	161930	7/10/14	001-2230-521.4100	0.30
4/01/14	133352	119078		TRANSUNION RISK AND ALTERNATIVE I	161927	7/10/14	001-2230-521.4100	212.50
10/08/13	129765	116331		SPRINT	162036	7/17/14	001-2230-521.4100	256.75
7/18/14	135513	120622		SUNTRUST BANK	162293	7/31/14	001-2230-521.4100	215.00
Subtotal for 001-2230-521.4100								1,151.26
7/29/14	135676	120731		CANON SOLUTIONS AMERICA, INC	162200	7/31/14	001-2230-521.4600	183.44
Subtotal for 001-2230-521.4600								183.44
5/13/14	134192	119576		DANA SAFETY SUPPLY, INC.	161755	7/03/14	001-2230-521.4650	4,656.90
5/15/14	134310	119644		DANA SAFETY SUPPLY, INC.	161755	7/03/14	001-2230-521.4650	3,661.48
5/19/14	134352	119691		WELDON PARTS-ORLANDO	161827	7/03/14	001-2230-521.4650	214.05
6/23/14	134988	120170		ELECTRONICS DEPOT	161861	7/10/14	001-2230-521.4650	250.00
6/25/14	135058	120230		ELECTRONICS DEPOT	161861	7/10/14	001-2230-521.4650	500.00
6/25/14	135059	120235		144TH MARKETING GROUP, INC	161830	7/10/14	001-2230-521.4650	456.78
4/04/14	133421	118974		ORLANDO DODGE INC.	161901	7/10/14	001-2230-521.4650	179.66
6/30/14	135117	120279		ELECTRONICS DEPOT	161861	7/10/14	001-2230-521.4650	300.00
5/15/14	134310	119644		DANA SAFETY SUPPLY, INC.	161965	7/17/14	001-2230-521.4650	1,195.00
5/15/14	134308	119642		DANA SAFETY SUPPLY, INC.	161965	7/17/14	001-2230-521.4650	4,853.50
6/27/14	135087	120254		BODY PARTS OF AMERICA	161951	7/17/14	001-2230-521.4650	100.00
7/01/14	135160	120316		MIRACLE RECREATION EQUIPMENT CC	162257	7/31/14	001-2230-521.4650	142.00
Subtotal for 001-2230-521.4650								16,509.37
5/08/14	134110	119572		OFFICE DEPOT	161900	7/10/14	001-2230-521.5100	114.32
5/19/14	134364	119737		MAC PAPERS	162012	7/17/14	001-2230-521.5100	150.00
7/10/14	135342	120455		CAPITAL OFFICE PRODUCTS	162201	7/31/14	001-2230-521.5100	84.60
Subtotal for 001-2230-521.5100								348.92
6/30/14	135116	120278		AMERICAN TARGET CO	161839	7/10/14	001-2230-521.5200	49.25

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10/24/13	130217	116717		U S SURPLUS SALES, INC.	162050	7/17/14	001-2230-521.5200	24.41
4/14/14	133641	119239		SUNTRUST BANK	162293	7/31/14	001-2230-521.5200	53.85
10/24/13	130217	116717		U S SURPLUS SALES, INC.	162305	7/31/14	001-2230-521.5200	30.64
Subtotal for 001-2230-521.5200								158.15
7/14/14	135391	120606		MTS SAFETY PRODUCTS, INC.	162259	7/31/14	001-2235-521.5200	285.35
Subtotal for 001-2235-521.5200								285.35
10/14/13	129950	116446		VERIZON WIRELESS	161823	7/03/14	001-2250-519.4100	36.07
11/04/13	130427	116777		NETWORK INNOVATIONS INC.	161897	7/10/14	001-2250-519.4100	73.73
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	001-2250-519.4100	147.76
10/22/13	130140	116598		RAPID SYSTEMS	162029	7/17/14	001-2250-519.4100	2,698.75
10/22/13	130141	116588		DIRECTTV	162218	7/31/14	001-2250-519.4100	145.98
Subtotal for 001-2250-519.4100								3,102.29
7/01/14	135148			DUKE ENERGY	161764	7/03/14	001-2250-519.4300	923.35
7/17/14	135493			DUKE ENERGY	161977	7/17/14	001-2250-519.4300	273.87
7/22/14	135561			DUKE ENERGY	162149	7/24/14	001-2250-519.4300	13.90
7/10/14	135325	120603		DUKE ENERGY	162220	7/31/14	001-2250-519.4300	2,942.35
7/31/14	135741			DUKE ENERGY	162226	7/31/14	001-2250-519.4300	909.37
Subtotal for 001-2250-519.4300								5,062.84
12/02/13	130989	117208		MOTOROLA SOLUTIONS, INC.	161892	7/10/14	001-2250-519.4600	41,759.20
6/09/14	134738	119977		MILLIKAN BATTERY & ELECTRIC	162014	7/17/14	001-2250-519.4600	118.00
7/02/14	135201	120398		A & M CONCRETE CUTTING, INC.	162174	7/31/14	001-2250-519.4600	300.00
Subtotal for 001-2250-519.4600								42,177.20
5/19/14	134364	119737		MAC PAPERS	162012	7/17/14	001-2250-519.5100	113.80
6/02/14	134606	119998		CARTRIDGE CENTER INC	162204	7/31/14	001-2250-519.5100	99.42
Subtotal for 001-2250-519.5100								213.22
6/19/14	134937	120148		GOVCONNECTION, INC.	161774	7/03/14	001-2250-519.5200	664.22
Subtotal for 001-2250-519.5200								664.22
7/16/14	135426			PUBLIC SERVICES PETTY CASH	162027	7/17/14	001-3310-519.4000	19.04
7/30/14	135712			PUBLIC SERVICES PETTY CASH	162272	7/31/14	001-3310-519.4000	6.72
Subtotal for 001-3310-519.4000								25.76
6/27/14	135101	120265		NEXTEL COMMUNICATIONS	161791	7/03/14	001-3310-519.4100	36.98
12/01/13	129636	116228		VERIZON WIRELESS	161930	7/10/14	001-3310-519.4100	37.51
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	001-3310-519.4100	10.35
Subtotal for 001-3310-519.4100								84.84
6/26/14	135085	120252		UNITED PARCEL SERVICE	161819	7/03/14	001-3310-519.4200	3.60
7/01/14	135156	120313		GOVCONNECTION, INC.	161994	7/17/14	001-3310-519.4200	5.00
7/16/14	135452	120528		UNITED PARCEL SERVICE	162170	7/24/14	001-3310-519.4200	1.50
Subtotal for 001-3310-519.4200								10.10
7/01/14	135144			DUKE ENERGY	161764	7/03/14	001-3310-519.4300	299.45
7/17/14	135491			DUKE ENERGY	161977	7/17/14	001-3310-519.4300	228.89
7/22/14	135561			DUKE ENERGY	162149	7/24/14	001-3310-519.4300	277.73
Subtotal for 001-3310-519.4300								806.07
7/14/14	135387	120496		AIRGAS USA, LLC	161939	7/17/14	001-3310-519.4400	168.00
Subtotal for 001-3310-519.4400								168.00
6/11/14	134799	120032		MR. B's PRO SERVICES LLC	161790	7/03/14	001-3310-519.4600	350.00
6/13/14	134846	120065		GRAPHIC SOURCE OF CENTRAL FLORII	161775	7/03/14	001-3310-519.4600	154.29
7/03/14	135216	120360		INFORMATION MANAGEMENT SERVICE	161876	7/10/14	001-3310-519.4600	714.00
4/28/14	133887	119341		GLENN JOINER & SON, INC.	161991	7/17/14	001-3310-519.4600	5.21
6/03/14	134629	119891		NORWALK COMPRESSOR CO.	162160	7/24/14	001-3310-519.4600	352.35
6/13/14	134845	120064		ASCENT AVIATION GROUP INC	162192	7/31/14	001-3310-519.4600	10.00
6/09/14	134731	119970		SUNTRUST BANK	162293	7/31/14	001-3310-519.4600	195.95

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Subtotal for 001-3310-519.4600								1,781.80
6/25/14	135062	120237		OFFICE DEPOT	161795	7/03/14	001-3310-519.5100	41.55
Subtotal for 001-3310-519.5100								41.55
6/20/14	134974	120158		ORLANDO HOSE & FLUIDPOWER	161796	7/03/14	001-3310-519.5200	130.35
5/19/14	134346	119685		CARQUEST AUTO PARTS	161749	7/03/14	001-3310-519.5200	37.48
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	001-3310-519.5200	451.60
6/09/14	134741	119980		TPH ACQUISITION LLLP	161924	7/10/14	001-3310-519.5200	34.97
7/02/14	135199	120348		SAFETY PRODUCTS INC	162031	7/17/14	001-3310-519.5200	30.44
5/06/14	134048	119465		DON REID FORD	161970	7/17/14	001-3310-519.5200	30.00
7/09/14	135290	120427		CAPITAL CONTRACTORS INC.	161953	7/17/14	001-3310-519.5200	65.00
7/09/14	135291	120428		OFFICE DEPOT	162020	7/17/14	001-3310-519.5200	46.58
6/18/14	134915	120127		HOME DEPOT CREDIT SERVICES	162002	7/17/14	001-3310-519.5200	292.27
6/19/14	134939	120137		TPH ACQUISITION LLLP	162046	7/17/14	001-3310-519.5200	43.38
7/01/14	135156	120313		GOVCONNECTION, INC.	161994	7/17/14	001-3310-519.5200	8.61
6/26/14	135082	120249		DON WOOD, INC.	162143	7/24/14	001-3310-519.5200	255.00
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	001-3310-519.5200	451.60
7/31/14	135727			SUNTRUST BANK	162293	7/31/14	001-3310-519.5200	3.36
7/02/14	135191	120343		FLORIDA SAFETY SYSTEMS, LLC	162235	7/31/14	001-3310-519.5200	25.00
6/19/14	134949	120142		SUNTRUST BANK	162293	7/31/14	001-3310-519.5200	32.40
7/11/14	135344	120457		SAFETY- KLEEN	162282	7/31/14	001-3310-519.5200	576.31
Subtotal for 001-3310-519.5200								2,514.35
7/14/14	135382	120492		AOPKA BOTTLE & R.V.GAS CENTER IN	161943	7/17/14	001-3310-519.5250	45.62
Subtotal for 001-3310-519.5250								45.62
6/02/14	134579	119855		DON REID FORD	161756	7/03/14	001-3310-519.5500	150.00
Subtotal for 001-3310-519.5500								150.00
5/23/14	134464	119771	20140009	GUARDIAN FUELING TECHNOLOGIES, II	161998	7/17/14	001-3310-519.6300	270,734.00
5/23/14	134464	119771	20140009	GUARDIAN FUELING TECHNOLOGIES, II	162244	7/31/14	001-3310-519.6300	195,402.00
Subtotal for 001-3310-519.6300								466,136.00
6/27/14	135101	120265		NEXTEL COMMUNICATIONS	161791	7/03/14	001-3512-539.4100	33.98
Subtotal for 001-3512-539.4100								33.98
7/01/14	135144			DUKE ENERGY	161764	7/03/14	001-3512-539.4300	13.78
7/31/14	135740			DUKE ENERGY	162226	7/31/14	001-3512-539.4300	13.78
Subtotal for 001-3512-539.4300								27.56
6/13/14	134851	120070		TRAIL SAW & MOWER SERVICE, INC.	162299	7/31/14	001-3512-539.4650	158.22
Subtotal for 001-3512-539.4650								158.22
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	001-3512-539.5200	28.92
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	001-3512-539.5200	28.92
7/18/14	135505	120656		MALTBYS TREE SERVICE INC.	162253	7/31/14	001-3512-539.5200	800.00
Subtotal for 001-3512-539.5200								857.84
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	001-3513-572.4100	10.35
Subtotal for 001-3513-572.4100								10.35
7/01/14	135148			DUKE ENERGY	161764	7/03/14	001-3513-572.4300	143.55
7/10/14	135328			DUKE ENERGY	161860	7/10/14	001-3513-572.4300	1,199.87
7/17/14	135493			DUKE ENERGY	161977	7/17/14	001-3513-572.4300	1,895.96
7/31/14	135741			DUKE ENERGY	162226	7/31/14	001-3513-572.4300	167.46
Subtotal for 001-3513-572.4300								3,406.84
4/14/14	133618	119133		AOPKA ACE HARDWARE & LUMBER IN	161736	7/03/14	001-3513-572.4650	6.86
5/19/14	134346	119685		CARQUEST AUTO PARTS	161749	7/03/14	001-3513-572.4650	52.75
6/09/14	134746	119985		BELL RENTALS & SALES, INC.	161846	7/10/14	001-3513-572.4650	165.25
6/09/14	134735	119974		A.O.K. TIRE MART	161832	7/10/14	001-3513-572.4650	101.50
5/19/14	134353	119692		TRAIL SAW & MOWER SERVICE, INC.	161926	7/10/14	001-3513-572.4650	177.91

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6/30/14	135125	120287		TRAIL SAW & MOWER SERVICE, INC.	162047	7/17/14	001-3513-572.4650	1,137.78
7/02/14	135182	120335		A.O.K. TIRE MART	162176	7/31/14	001-3513-572.4650	338.88
6/13/14	134851	120070		TRAIL SAW & MOWER SERVICE, INC.	162299	7/31/14	001-3513-572.4650	311.85
Subtotal for 001-3513-572.4650								2,292.78
6/25/14	135054	120234		WASTE MANAGEMENT OF VISTA LANDF	161826	7/03/14	001-3513-572.4900	145.64
7/10/14	135336	120450		WASTE MANAGEMENT OF VISTA LANDF	162055	7/17/14	001-3513-572.4900	273.24
7/22/14	135569	120647		WASTE MANAGEMENT OF VISTA LANDF	162312	7/31/14	001-3513-572.4900	143.66
Subtotal for 001-3513-572.4900								562.54
6/25/14	135062	120237		OFFICE DEPOT	161795	7/03/14	001-3513-572.5100	51.25
Subtotal for 001-3513-572.5100								51.25
7/03/14	135205			PUBLIC SERVICES PETTY CASH	161800	7/03/14	001-3513-572.5200	18.08
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	001-3513-572.5200	199.68
7/08/14	135256	120389		CASTELLANOS, BRIAN	161851	7/10/14	001-3513-572.5200	125.00
7/09/14	135312			PUBLIC SERVICES PETTY CASH	161906	7/10/14	001-3513-572.5200	24.98
6/30/14	135109	120273		BRANTLEY NURSERIES	162140	7/24/14	001-3513-572.5200	225.00
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	001-3513-572.5200	186.76
4/07/14	133462	119015		CEMEX	162142	7/24/14	001-3513-572.5200	1,202.53
7/23/14	135586			PUBLIC SERVICES PETTY CASH	162163	7/24/14	001-3513-572.5200	46.92
6/18/14	134908	120119		MALTBY'S TREE SERVICE INC.	162253	7/31/14	001-3513-572.5200	1,800.00
7/21/14	135525	120583		BRANTLEY NURSERIES	162198	7/31/14	001-3513-572.5200	225.00
7/10/14	135330	120445		TWC DISTRIBUTORS	162304	7/31/14	001-3513-572.5200	70.70
7/30/14	135712			PUBLIC SERVICES PETTY CASH	162272	7/31/14	001-3513-572.5200	16.83
7/17/14	135499	120562		TRAIL SAW & MOWER SERVICE, INC.	162299	7/31/14	001-3513-572.5200	490.95
Subtotal for 001-3513-572.5200								4,632.43
6/23/14	134987	120169		D & J EQUIPMENT	161754	7/03/14	001-3513-572.6400	2,771.98
Subtotal for 001-3513-572.6400								2,771.98
7/17/14	135493			DUKE ENERGY	161977	7/17/14	001-3514-572.4300	25.09
Subtotal for 001-3514-572.4300								25.09
6/04/14	134662	119921		TURF EQUIPMENT RENTAL OF FLORIDA	162302	7/31/14	001-3514-572.4400	2,450.00
Subtotal for 001-3514-572.4400								2,450.00
7/01/14	135140	120303		TWC DISTRIBUTORS	162049	7/17/14	001-3514-572.4600	496.39
7/07/14	135232	120371		TWC DISTRIBUTORS	162304	7/31/14	001-3514-572.4600	992.37
Subtotal for 001-3514-572.4600								1,488.76
5/19/14	134353	119692		TRAIL SAW & MOWER SERVICE, INC.	161926	7/10/14	001-3514-572.4650	693.55
6/04/14	134670	119925		WESCO TURF , INC.	161934	7/10/14	001-3514-572.4650	1,413.52
6/17/14	134882	120097		GRAPHIC SOURCE OF CENTRAL FLORII	161995	7/17/14	001-3514-572.4650	16.50
7/08/14	135251	120387		WESCO TURF , INC.	162058	7/17/14	001-3514-572.4650	234.38
4/28/14	133887	119341		GLENN JOINER & SON, INC.	161991	7/17/14	001-3514-572.4650	36.99
6/09/14	134738	119977		MILLIKAN BATTERY & ELECTRIC	162014	7/17/14	001-3514-572.4650	95.00
6/09/14	134736	119975		CARQUEST AUTO PARTS	161955	7/17/14	001-3514-572.4650	28.95
6/13/14	134851	120070		TRAIL SAW & MOWER SERVICE, INC.	162299	7/31/14	001-3514-572.4650	136.45
7/02/14	135182	120335		A.O.K. TIRE MART	162176	7/31/14	001-3514-572.4650	65.00
Subtotal for 001-3514-572.4650								2,720.34
6/23/14	134996	120208		GOVCONNECTION, INC.	161872	7/10/14	001-3514-572.5100	229.00
Subtotal for 001-3514-572.5100								229.00
7/03/14	135205			PUBLIC SERVICES PETTY CASH	161800	7/03/14	001-3514-572.5200	15.99
5/06/14	134055	119472		MILLIKAN BATTERY & ELECTRIC	161789	7/03/14	001-3514-572.5200	96.50
5/19/14	134346	119685		CARQUEST AUTO PARTS	161749	7/03/14	001-3514-572.5200	19.90
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	001-3514-572.5200	91.92
6/02/14	134592	119866		PIONEER MANUFACTURING CO.	161799	7/03/14	001-3514-572.5200	2,350.00
12/19/13	131380	117474		TRUGREEN	161815	7/03/14	001-3514-572.5200	9,035.00

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4/14/14	133618	119133		APOPKA ACE HARDWARE & LUMBER IN	161736	7/03/14	001-3514-572.5200	21.96
6/17/14	134888	120103		TERRAMAX, INC	162044	7/17/14	001-3514-572.5200	451.45
7/02/14	135199	120348		SAFETY PRODUCTS INC	162031	7/17/14	001-3514-572.5200	33.12
7/08/14	135250	120386		BWI-APOPKA	161952	7/17/14	001-3514-572.5200	303.36
7/09/14	135285	120424		A.M. LEONARD INC.	161936	7/17/14	001-3514-572.5200	265.86
6/16/14	134870	120087		BWI-APOPKA	161952	7/17/14	001-3514-572.5200	445.39
6/20/14	134970	120155		BWI-APOPKA	161952	7/17/14	001-3514-572.5200	1,011.59
6/04/14	134675	119929		FIFTH THIRD BANK	161981	7/17/14	001-3514-572.5200	284.84
6/04/14	134659	119917		HOME DEPOT CREDIT SERVICES	162002	7/17/14	001-3514-572.5200	143.42
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	001-3514-572.5200	91.92
12/19/13	131380	117474		TRUGREEN	162301	7/31/14	001-3514-572.5200	7,395.00
7/09/14	135284	120423		AMAZON HOSE AND RUBBER CO	162187	7/31/14	001-3514-572.5200	207.96
6/20/14	134969	120154		S & K SOD COMPANY	162280	7/31/14	001-3514-572.5200	650.00
7/24/14	135611	120678		HILLSIDE SOD FARMS, INC.	162246	7/31/14	001-3514-572.5200	832.00
7/31/14	135732			RECREATION DEPT. PETTY CASH	162276	7/31/14	001-3514-572.5200	45.52
7/22/14	135570	120648		GOLF SPECIALTIES , INC	162239	7/31/14	001-3514-572.5200	1,660.50
Subtotal for 001-3514-572.5200								25,453.20
6/18/14	134899	120111		MANSFIELD OIL, CO.	162254	7/31/14	001-3514-572.5250	2,250.32
Subtotal for 001-3514-572.5250								2,250.32
6/20/14	134971	120156		FRPA	161990	7/17/14	001-3514-572.5500	225.00
Subtotal for 001-3514-572.5500								225.00
7/18/14	135518	120573		FLORIDA DEPT OF LAW ENFORCEMEN	162153	7/24/14	001-3612-572.3100	121.50
Subtotal for 001-3612-572.3100								121.50
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	001-3612-572.4100	15.53
Subtotal for 001-3612-572.4100								15.53
6/19/14	134965	120150		ATLAS SYSTEMS, INC.	161739	7/03/14	001-3612-572.4200	10.00
Subtotal for 001-3612-572.4200								10.00
7/01/14	135148			DUKE ENERGY	161764	7/03/14	001-3612-572.4300	188.30
7/10/14	135328			DUKE ENERGY	161860	7/10/14	001-3612-572.4300	235.94
7/17/14	135495			DUKE ENERGY	161977	7/17/14	001-3612-572.4300	2,308.68
7/22/14	135561			DUKE ENERGY	162149	7/24/14	001-3612-572.4300	5,884.25
7/31/14	135740			DUKE ENERGY	162226	7/31/14	001-3612-572.4300	273.16
Subtotal for 001-3612-572.4300								8,890.33
3/18/14	133110	118742		RICOH USA, INC.	161805	7/03/14	001-3612-572.4600	266.80
3/18/14	133111	118743		RICOH USA, INC.	161805	7/03/14	001-3612-572.4600	89.07
3/18/14	133109	118768		RICOH USA, INC.	161805	7/03/14	001-3612-572.4600	208.17
7/08/14	135266	120396		MERCER PEST CONTROL, INC.	161889	7/10/14	001-3612-572.4600	82.14
4/30/14	133933	119377		ODOM ELECTRICAL SERVICES INC.	161899	7/10/14	001-3612-572.4600	200.00
6/19/14	134945	120140		SOUTHSIDE TILE, LLC	162035	7/17/14	001-3612-572.4600	7,000.00
4/30/14	133933	119377		ODOM ELECTRICAL SERVICES INC.	162161	7/24/14	001-3612-572.4600	200.00
7/11/14	135353	120464		GEMAIRE DISTRIBUTORS LLC	162155	7/24/14	001-3612-572.4600	67.25
3/18/14	133111	118743		RICOH USA, INC.	162279	7/31/14	001-3612-572.4600	167.74
3/18/14	133109	118768		RICOH USA, INC.	162279	7/31/14	001-3612-572.4600	74.23
3/18/14	133110	118742		RICOH USA, INC.	162279	7/31/14	001-3612-572.4600	133.40
7/08/14	135261	120392		CONSOLIDATED ELECTRICAL DIST.	162210	7/31/14	001-3612-572.4600	1,341.30
7/10/14	135338	120452		ALL-RITE FENCE CO.,INC.	162183	7/31/14	001-3612-572.4600	157.00
7/24/14	135618	120683		ALLEN'S REFRIGERATION & AIR COND.	162185	7/31/14	001-3612-572.4600	142.00
Subtotal for 001-3612-572.4600								10,129.10
6/02/14	134582	119858		SUNTRUST BANK	162293	7/31/14	001-3612-572.4650	118.12
Subtotal for 001-3612-572.4650								118.12
7/14/14	135380	120490		CAPITAL OFFICE PRODUCTS	161954	7/17/14	001-3612-572.5100	319.84

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Subtotal for 001-3612-572.5100								319.84
6/12/14	134831	120061		AOPKA PLAQUE AND TROPHY	161737	7/03/14	001-3612-572.5200	263.00
6/19/14	134965	120150		ATLAS SYSTEMS, INC.	161739	7/03/14	001-3612-572.5200	47.00
6/04/14	134663	119922		GREENWISE LANDSCAPE PRODUCTS, I	161997	7/17/14	001-3612-572.5200	2,050.00
6/12/14	134827	120045		AOPKA PLAQUE AND TROPHY	161945	7/17/14	001-3612-572.5200	1,104.00
5/23/14	134474	119773		HOME DEPOT CREDIT SERVICES	162002	7/17/14	001-3612-572.5200	6.29
7/14/14	135372	120483		CFM DISTRIBUTING CO., INC.	161958	7/17/14	001-3612-572.5200	390.38
6/12/14	134830	120046		AOPKA PLAQUE AND TROPHY	161945	7/17/14	001-3612-572.5200	228.00
7/28/14	135666	120721		INDUSTRIAL CHEM LABS & SERVICES II	162248	7/31/14	001-3612-572.5200	101.26
7/24/14	135616	120682		CFM DISTRIBUTING CO., INC.	162208	7/31/14	001-3612-572.5200	810.38
7/24/14	135611	120678		HILLSIDE SOD FARMS, INC.	162246	7/31/14	001-3612-572.5200	832.00
7/31/14	135732			RECREATION DEPT. PETTY CASH	162276	7/31/14	001-3612-572.5200	89.65
7/14/14	135403	120500		MOTOROLA SOLUTIONS, INC.	162258	7/31/14	001-3612-572.5200	132.00
6/06/14	134727	119967		GREENWISE LANDSCAPE PRODUCTS, I	162243	7/31/14	001-3612-572.5200	2,050.00
7/24/14	135606	120673		CFM DISTRIBUTING CO., INC.	162208	7/31/14	001-3612-572.5200	423.07
Subtotal for 001-3612-572.5200								8,527.03
6/17/14	134889	120147		FIFTH THIRD BANK	161981	7/17/14	001-3612-572.5500	165.00
6/02/14	134598	119920		FIFTH THIRD BANK	161981	7/17/14	001-3612-572.5500	66.65
Subtotal for 001-3612-572.5500								231.65
7/16/14	135446	120523		AOPKA PLUMBING	162138	7/24/14	001-3613-572.4600	216.35
Subtotal for 001-3613-572.4600								216.35
7/09/14	135269	120405		A.O.K. TIRE MART	162136	7/24/14	001-3613-572.4650	600.00
Subtotal for 001-3613-572.4650								600.00
5/16/14	134332	119672		FIFTH THIRD BANK	161981	7/17/14	001-3613-572.5200	25.99
5/13/14	134225	119666		FIFTH THIRD BANK	161981	7/17/14	001-3613-572.5200	1,345.98
5/14/14	134253	119650		FIFTH THIRD BANK	161981	7/17/14	001-3613-572.5200	2,426.00
5/19/14	134359	119697		FIFTH THIRD BANK	161981	7/17/14	001-3613-572.5200	1,252.25
5/21/14	134412	119751		FIFTH THIRD BANK	161981	7/17/14	001-3613-572.5200	3.70
6/30/14	135137	120298		SPORT SUPPLY GROUP, INC.	162287	7/31/14	001-3613-572.5200	1,738.36
Subtotal for 001-3613-572.5200								6,792.28
1/31/14	132108	118025		SG ALPENROSE, INC.	162135	7/24/14	001-3613-572.5202	580.00
Subtotal for 001-3613-572.5202								580.00
4/07/14	133473	119025		SOUTHERN PARK AND PLAY SYSTEMS	162286	7/31/14	001-3613-572.6400	2,961.20
Subtotal for 001-3613-572.6400								2,961.20
7/09/14	135309			RANDALL A. SOMERS	161908	7/10/14	001-4020-515.3100	1,000.00
7/01/14	135163	120319		RUBIN GROUP, THE	161910	7/10/14	001-4020-515.3100	6,000.00
7/23/14	135585			RANDALL A. SOMERS	162164	7/24/14	001-4020-515.3100	1,000.00
7/28/14	135642	120701		ALCALDE & FAY	162180	7/31/14	001-4020-515.3100	5,008.00
Subtotal for 001-4020-515.3100								13,008.00
7/30/14	135713			FLORIDA CENTRAL RAILROAD	162233	7/31/14	001-4020-515.3400	4,945.06
Subtotal for 001-4020-515.3400								4,945.06
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	001-4020-515.4100	5.18
Subtotal for 001-4020-515.4100								5.18
7/08/14	135253	120385		RICOH USA, INC.	161909	7/10/14	001-4020-515.4600	85.08
6/27/14	135098	120262		FEDEX	161865	7/10/14	001-4020-515.4600	5.34
Subtotal for 001-4020-515.4600								90.42
6/27/14	135095	120260		AOPKA CHIEF, THE	161842	7/10/14	001-4020-515.4900	123.25
Subtotal for 001-4020-515.4900								123.25
6/27/14	135095	120260		AOPKA CHIEF, THE	161842	7/10/14	001-4020-515.4902	400.00
Subtotal for 001-4020-515.4902								400.00
6/06/14	134720	119959		CAPITAL OFFICE PRODUCTS	161748	7/03/14	001-4020-515.5100	139.28

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6/30/14	135124	120286		OFFICE DEPOT	161900	7/10/14	001-4020-515.5100	456.96
Subtotal for 001-4020-515.5100								596.24
10/04/13	129643	116235		VERIZON WIRELESS	161823	7/03/14	001-4020-515.5200	36.07
7/09/14	135302	120436		OFFICE DEPOT	162020	7/17/14	001-4020-515.5200	458.56
7/09/14	135303	120437		CAPITAL OFFICE PRODUCTS	162201	7/31/14	001-4020-515.5200	116.22
7/17/14	135489	120557		APOPKA CHIEF, THE	162189	7/31/14	001-4020-515.5200	297.00
7/25/14	135638	120700		APOPKA CHIEF, THE	162189	7/31/14	001-4020-515.5200	171.00
Subtotal for 001-4020-515.5200								1,078.85
7/03/14	135216	120360		INFORMATION MANAGEMENT SERVICE	161876	7/10/14	001-4021-524.4600	1,187.10
7/08/14	135253	120385		RICOH USA, INC.	161909	7/10/14	001-4021-524.4600	85.07
Subtotal for 001-4021-524.4600								1,272.17
5/06/14	134055	119472		MILLIKAN BATTERY & ELECTRIC	161789	7/03/14	001-4021-524.4650	145.00
Subtotal for 001-4021-524.4650								145.00
6/06/14	134720	119959		CAPITAL OFFICE PRODUCTS	161748	7/03/14	001-4021-524.5100	57.80
7/09/14	135302	120436		OFFICE DEPOT	162020	7/17/14	001-4021-524.5100	173.99
7/09/14	135303	120437		CAPITAL OFFICE PRODUCTS	162201	7/31/14	001-4021-524.5100	66.81
Subtotal for 001-4021-524.5100								298.60
11/05/13	130441	116789		VERIZON WIRELESS	161823	7/03/14	001-4021-524.5200	144.28
7/07/14	135234	120374		SHI INTERNATIONAL CORP.	162284	7/31/14	001-4021-524.5200	769.18
Subtotal for 001-4021-524.5200								913.46
7/16/14	135437	120519		TRI-STATE CONSULTANTS	162048	7/17/14	001-4021-524.5400	79.95
Subtotal for 001-4021-524.5400								79.95
7/02/14	135168	120324		VIABLE SOLUTIONS INC.	161824	7/03/14	001-5110-519.3400	21,712.50
3/04/14	132847	118555		ATLANTIC.NET	161845	7/10/14	001-5110-519.3400	249.14
7/03/14	135203	120353		VIABLE SOLUTIONS INC.	161932	7/10/14	001-5110-519.3400	17,187.00
7/08/14	135260	120391		VIABLE SOLUTIONS INC.	162053	7/17/14	001-5110-519.3400	15,980.00
7/16/14	135431	120516		VIABLE SOLUTIONS INC.	162053	7/17/14	001-5110-519.3400	10,331.96
10/04/13	129668	116260		AGENDAPAL CORPORATION	162177	7/31/14	001-5110-519.3400	461.16
Subtotal for 001-5110-519.3400								65,921.76
10/04/13	129643	116235		VERIZON WIRELESS	161823	7/03/14	001-5110-519.4100	658.18
7/03/14	135213			TW TELECOM	161816	7/03/14	001-5110-519.4100	2,300.07
7/09/14	135311			CENTURYLINK	161852	7/10/14	001-5110-519.4100	161.56
12/01/13	129636	116228		VERIZON WIRELESS	161930	7/10/14	001-5110-519.4100	37.51
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	001-5110-519.4100	36.24
7/31/14	135723			CENTURYLINK	162206	7/31/14	001-5110-519.4100	619.00
7/31/14	135722			CENTURYLINK	162206	7/31/14	001-5110-519.4100	385.38
7/31/14	135737			TW TELECOM	162303	7/31/14	001-5110-519.4100	2,398.58
7/31/14	135720			CENTURYLINK	162206	7/31/14	001-5110-519.4100	65.46
5/21/14	134423	119757		DEPT OF MGMT SERVICES - STATE OF	162216	7/31/14	001-5110-519.4100	1,984.58
Subtotal for 001-5110-519.4100								8,646.56
2/26/14	132728	118464		VIABLE SOLUTIONS INC.	161824	7/03/14	001-5110-519.4600	600.00
6/13/14	134841	120059		NOVELL INC.	161792	7/03/14	001-5110-519.4600	5,014.25
6/16/14	134875	120239		VIABLE SOLUTIONS INC.	161824	7/03/14	001-5110-519.4600	2,000.00
6/06/14	134729	119968		NOVELL INC.	161792	7/03/14	001-5110-519.4600	17,385.00
6/17/14	134891	120116		PHOTOSOUND OF ORLANDO,INC.	161903	7/10/14	001-5110-519.4600	335.00
6/11/14	134804	120035		ORLANDO BUSINESS TELEPHONE SYS	162021	7/17/14	001-5110-519.4600	7,220.00
7/08/14	135254	120388		DIGITAL DATA TECHNOLOGIES, INC.	161967	7/17/14	001-5110-519.4600	2,737.44
5/01/14	133965	119393		ORLANDO BUSINESS TELEPHONE SYS	162021	7/17/14	001-5110-519.4600	22,000.00
6/06/14	134712	119951		ORLANDO BUSINESS TELEPHONE SYS	162021	7/17/14	001-5110-519.4600	1,575.00
6/03/14	134636	119900		SUNTRUST BANK	162293	7/31/14	001-5110-519.4600	529.84
7/01/14	135158	120315		SUNTRUST BANK	162293	7/31/14	001-5110-519.4600	2,000.00

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Subtotal for 001-5110-519.4600								61,396.53
10/05/13	129673	116265		OFFICE DEPOT	161795	7/03/14	001-5110-519.5100	53.07
10/05/13	129673	116265		OFFICE DEPOT	161900	7/10/14	001-5110-519.5100	473.18
6/24/14	135027	120215		OFFICE DEPOT	161900	7/10/14	001-5110-519.5100	344.76
Subtotal for 001-5110-519.5100								871.01
2/05/14	132204	118112		CONCORD TECHNOLOGIES	161853	7/10/14	001-5110-519.5200	70.00
7/03/14	135206	120354		CONCORD TECHNOLOGIES	161853	7/10/14	001-5110-519.5200	229.00
6/27/14	135102	120299		GOVCONNECTION, INC.	161994	7/17/14	001-5110-519.5200	124.86
6/25/14	135049	120241		GOVCONNECTION, INC.	161994	7/17/14	001-5110-519.5200	59.29
7/01/14	135156	120313		GOVCONNECTION, INC.	161994	7/17/14	001-5110-519.5200	17.22
6/12/14	134838	120057		SUNTRUST BANK	162293	7/31/14	001-5110-519.5200	209.70
3/03/14	132795	118527		SUNTRUST BANK	162293	7/31/14	001-5110-519.5200	49.00
10/09/13	129784	116335		SUNTRUST BANK	162293	7/31/14	001-5110-519.5200	113.82
Subtotal for 001-5110-519.5200								872.89
Subtotal for Fund 001 GENERAL FUND								1,542,550.95
7/03/14	135213			TW TELECOM	161816	7/03/14	101-3412-541.4100	16.92
7/09/14	135311			CENTURYLINK	161852	7/10/14	101-3412-541.4100	73.33
12/01/13	129636	116228		VERIZON WIRELESS	161930	7/10/14	101-3412-541.4100	36.07
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	101-3412-541.4100	25.88
7/31/14	135737			TW TELECOM	162303	7/31/14	101-3412-541.4100	18.07
7/31/14	135721			CENTURYLINK	162206	7/31/14	101-3412-541.4100	51.32
5/21/14	134423	119757		DEPT OF MGMT SERVICES - STATE OF	162216	7/31/14	101-3412-541.4100	23.08
Subtotal for 101-3412-541.4100								244.67
6/26/14	135085	120252		UNITED PARCEL SERVICE	161819	7/03/14	101-3412-541.4200	4.14
7/18/14	135511	120570		UNITED PARCEL SERVICE	162307	7/31/14	101-3412-541.4200	3.60
Subtotal for 101-3412-541.4200								7.74
7/01/14	135144			DUKE ENERGY	161764	7/03/14	101-3412-541.4300	11,719.64
7/10/14	135328			DUKE ENERGY	161860	7/10/14	101-3412-541.4300	21,469.76
7/17/14	135495			DUKE ENERGY	161977	7/17/14	101-3412-541.4300	56,600.70
7/22/14	135561			DUKE ENERGY	162149	7/24/14	101-3412-541.4300	15,674.14
7/31/14	135740			DUKE ENERGY	162226	7/31/14	101-3412-541.4300	6,404.27
Subtotal for 101-3412-541.4300								111,868.51
2/26/14	132728	118464		VIABLE SOLUTIONS INC.	161824	7/03/14	101-3412-541.4600	240.00
7/03/14	135203	120353		VIABLE SOLUTIONS INC.	161932	7/10/14	101-3412-541.4600	404.40
7/16/14	135431	120516		VIABLE SOLUTIONS INC.	162053	7/17/14	101-3412-541.4600	243.11
5/28/14	134498	119801		LOWE'S	162011	7/17/14	101-3412-541.4600	179.94
7/08/14	135260	120391		VIABLE SOLUTIONS INC.	162053	7/17/14	101-3412-541.4600	376.00
7/17/14	135497			LEGACYSAPES	162009	7/17/14	101-3412-541.4600	1,118.72
7/31/14	135725			LEGACYSAPES	162251	7/31/14	101-3412-541.4600	1,118.72
7/08/14	135268	120397		ALDIS, INC	162181	7/31/14	101-3412-541.4600	158.47
7/11/14	135348	120460		ALDIS, INC	162181	7/31/14	101-3412-541.4600	504.76
Subtotal for 101-3412-541.4600								4,344.12
5/19/14	134346	119685		CARQUEST AUTO PARTS	161749	7/03/14	101-3412-541.4650	12.47
6/09/14	134735	119974		A.O.K. TIRE MART	161832	7/10/14	101-3412-541.4650	37.50
6/23/14	134986	120168		SASE COMPANY	161911	7/10/14	101-3412-541.4650	241.82
6/09/14	134738	119977		MILLIKAN BATTERY & ELECTRIC	162014	7/17/14	101-3412-541.4650	95.00
5/06/14	134049	119466		FASTENAL COMPANY	161980	7/17/14	101-3412-541.4650	31.66
6/13/14	134851	120070		TRAIL SAW & MOWER SERVICE, INC.	162299	7/31/14	101-3412-541.4650	473.96
5/19/14	134339	119678		GRAINGER	162241	7/31/14	101-3412-541.4650	34.98
Subtotal for 101-3412-541.4650								927.39
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	101-3412-541.4900	101.60

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5/06/14	134063	119479		VERMEER SOUTHEAST SALES & SERV.	161931	7/10/14	101-3412-541.4900	19.00
7/10/14	135336	120450		WASTE MANAGEMENT OF VISTA LANDF	162055	7/17/14	101-3412-541.4900	900.46
5/19/14	134351	119690		TAMPA CRANE & BODY, INC.	162168	7/24/14	101-3412-541.4900	134.23
7/22/14	135569	120647		WASTE MANAGEMENT OF VISTA LANDF	162312	7/31/14	101-3412-541.4900	107.36
Subtotal for 101-3412-541.4900								1,262.65
7/03/14	135205			PUBLIC SERVICES PETTY CASH	161800	7/03/14	101-3412-541.5200	12.48
7/10/14	135322			PUBLIC SERVICES PETTY CASH	161906	7/10/14	101-3412-541.5200	29.99
5/06/14	134034	119452		HILLSIDE SOD FARMS, INC.	162157	7/24/14	101-3412-541.5200	1,408.00
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	101-3412-541.5200	101.60
7/30/14	135712			PUBLIC SERVICES PETTY CASH	162272	7/31/14	101-3412-541.5200	24.96
Subtotal for 101-3412-541.5200								1,577.03
6/25/14	135066	120243		RYAN BROTHERS, INC.	161806	7/03/14	101-3412-541.5203	99.00
Subtotal for 101-3412-541.5203								99.00
6/24/14	135024	120196		ORLANDO PAVING CO	161902	7/10/14	101-3412-541.5300	274.97
6/02/14	134610	119877		ORLANDO PAVING CO	161902	7/10/14	101-3412-541.5300	113.26
7/09/14	135301	120435		SUNRAY PAVING & CONSTRUCTION	162291	7/31/14	101-3412-541.5300	1,800.00
Subtotal for 101-3412-541.5300								2,188.23
6/27/14	135101	120265		NEXTEL COMMUNICATIONS	161791	7/03/14	101-3414-541.4100	201.69
Subtotal for 101-3414-541.4100								201.69
7/01/14	135164	120320		FEDEX	161767	7/03/14	101-3414-541.4200	16.94
Subtotal for 101-3414-541.4200								16.94
5/06/14	134048	119465		DON REID FORD	161970	7/17/14	101-3414-541.4650	28.58
6/19/14	134939	120137		TPH ACQUISITION LLLP	162046	7/17/14	101-3414-541.4650	77.58
Subtotal for 101-3414-541.4650								106.16
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	101-3414-541.5200	21.96
5/19/14	134353	119692		TRAIL SAW & MOWER SERVICE, INC.	161926	7/10/14	101-3414-541.5200	410.76
6/30/14	135126	120288		TRAIL SAW & MOWER SERVICE, INC.	161926	7/10/14	101-3414-541.5200	799.48
6/23/14	134989	120171		LOWE'S	162011	7/17/14	101-3414-541.5200	293.25
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	101-3414-541.5200	16.47
7/21/14	135524	120582		TRAIL SAW & MOWER SERVICE, INC.	162299	7/31/14	101-3414-541.5200	280.36
6/13/14	134851	120070		TRAIL SAW & MOWER SERVICE, INC.	162299	7/31/14	101-3414-541.5200	197.46
Subtotal for 101-3414-541.5200								2,019.74
Subtotal for Fund 101 STREETS IMPROVEMENT FUND								124,863.87
7/17/14	135456			ALLSTATE PAVING, INC.	161941	7/17/14	102-205.0002	-4,005.16
1/27/14	131990	117932	20130002	MASCI CORPORATION	162013	7/17/14	102-205.0002	-15,469.44
Subtotal for 102-205.0002								-19,474.60
6/03/14	134644	119906	20100004	MID STATE FENCE COMPANY, INC.	161891	7/10/14	102-3413-541.6300	1,454.00
7/17/14	135456		20100004	ALLSTATE PAVING, INC.	161941	7/17/14	102-3413-541.6300	80,103.25
3/06/14	132913	118598	20130002	UNIVERSAL ENGINEERING SCIENCES, I	162052	7/17/14	102-3413-541.6300	476.33
7/14/14	135408	120501	20100004	UNIVERSAL ENGINEERING SCIENCES, I	162052	7/17/14	102-3413-541.6300	253.00
1/27/14	131990	117932	20130002	MASCI CORPORATION	162013	7/17/14	102-3413-541.6300	154,694.38
Subtotal for 102-3413-541.6300								236,980.96
Subtotal for Fund 102 TRANSPORTATION IMPACT FEES								217,506.36
6/24/14	135016	120212		FERNANDEZ, RANDALL	1300	6/27/14	103-2291-521.4900	2,500.00
Subtotal for 103-2291-521.4900								2,500.00
Subtotal for Fund 103 LAW ENFORCEMENT TRUST-FEDERAL								2,500.00
1/27/14	131971	117918		ESTEP CONSTRUCTION INC	161863	7/10/14	120-205.0002	-8,698.00
Subtotal for 120-205.0002								-8,698.00
7/25/14	135619	120685		FLOWERS CHEMICAL LABORATORIES I	162236	7/31/14	120-3151-538.5200	185.00
Subtotal for 120-3151-538.5200								185.00
5/09/14	134138	119527	20140004	HILLSIDE SOD FARMS, INC.	161875	7/10/14	120-3151-538.6300	3,320.00

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1/27/14	131971	117918	20140004	ESTEP CONSTRUCTION INC	161863	7/10/14	120-3151-538.6300	86,980.00
Subtotal for 120-3151-538.6300								90,300.00
Subtotal for Fund 120 STORMWATER SPECIAL REVENUE FUND								81,787.00
7/16/14	135427			MJ ALTMAN COMPANIES, INC.	162015	7/17/14	401-117.0000	1,632.84
Subtotal for 401-117.0000								1,632.84
4/30/14	133924	119374		H D SUPPLY WATER WORKS, LTD.	161778	7/03/14	401-141.1120	9,324.00
7/02/14	135194	120345		H D SUPPLY WATER WORKS, LTD.	161999	7/17/14	401-141.1120	9,914.05
7/02/14	135199	120348		SAFETY PRODUCTS INC	162031	7/17/14	401-141.1120	1,265.05
6/11/14	134795	120029		PARRAMORE FOUNDRY & MACHINE WC	162024	7/17/14	401-141.1120	2,198.76
7/03/14	135225	120366		BLUETARP FINANCIAL INC	161950	7/17/14	401-141.1120	243.92
2/28/14	132767	118501		SENSUS METERING SYSTEMS	162032	7/17/14	401-141.1120	18,385.50
7/09/14	135285	120424		A.M. LEONARD INC.	161936	7/17/14	401-141.1120	379.96
7/18/14	135512	120569		H D SUPPLY WATER WORKS, LTD.	162245	7/31/14	401-141.1120	16,686.00
7/03/14	135221	120362		H D SUPPLY WATER WORKS, LTD.	162245	7/31/14	401-141.1120	13,348.80
7/09/14	135282	120415		CERTIFIED SLINGS, INC.	162207	7/31/14	401-141.1120	291.32
7/24/14	135596	120664		SAFETY PRODUCTS INC	162281	7/31/14	401-141.1120	1,606.38
7/15/14	135418	120510		H D SUPPLY WATER WORKS, LTD.	162245	7/31/14	401-141.1120	16,686.00
7/14/14	135373	120484		H D SUPPLY WATER WORKS, LTD.	162245	7/31/14	401-141.1120	192.00
Subtotal for 401-141.1120								90,521.74
3/04/14	132847	118555		ATLANTIC.NET	161845	7/10/14	401-3010-539.3400	249.14
7/09/14	135290	120427		CAPITAL CONTRACTORS INC.	161953	7/17/14	401-3010-539.3400	540.00
10/04/13	129668	116260		AGENDAPAL CORPORATION	162177	7/31/14	401-3010-539.3400	87.84
Subtotal for 401-3010-539.3400								876.98
7/03/14	135213			TW TELECOM	161816	7/03/14	401-3010-539.4100	315.05
5/21/14	134423	119757		DEPT OF MGMT SERVICES - STATE OF	162216	7/31/14	401-3010-539.4100	276.92
7/31/14	135737			TW TELECOM	162303	7/31/14	401-3010-539.4100	329.27
Subtotal for 401-3010-539.4100								921.24
7/17/14	135491			DUKE ENERGY	161977	7/17/14	401-3010-539.4300	76.30
7/17/14	135493			DUKE ENERGY	161977	7/17/14	401-3010-539.4300	534.05
Subtotal for 401-3010-539.4300								610.35
6/26/14	135070	120245		ALTERNATIVE POWER SOLUTIONS, INC	161734	7/03/14	401-3010-539.4600	325.00
4/11/14	133579	119103		ALTERNATIVE POWER SOLUTIONS, INC	161734	7/03/14	401-3010-539.4600	63.92
12/05/13	131074	117247		COPIER CONNECTION LLC	161753	7/03/14	401-3010-539.4600	81.87
2/26/14	132728	118464		VIABLE SOLUTIONS INC.	161824	7/03/14	401-3010-539.4600	1,440.00
4/11/14	133579	119103		ALTERNATIVE POWER SOLUTIONS, INC	161835	7/10/14	401-3010-539.4600	87.25
7/08/14	135266	120396		MERCER PEST CONTROL, INC.	161889	7/10/14	401-3010-539.4600	127.14
7/03/14	135203	120353		VIABLE SOLUTIONS INC.	161932	7/10/14	401-3010-539.4600	2,426.40
12/02/13	130989	117208		MOTOROLA SOLUTIONS, INC.	161892	7/10/14	401-3010-539.4600	12,600.00
7/03/14	135216	120360		INFORMATION MANAGEMENT SERVICE	161876	7/10/14	401-3010-539.4600	519.00
4/11/14	133579	119103		ALTERNATIVE POWER SOLUTIONS, INC	161942	7/17/14	401-3010-539.4600	36.82
7/08/14	135260	120391		VIABLE SOLUTIONS INC.	162053	7/17/14	401-3010-539.4600	2,256.00
7/16/14	135431	120516		VIABLE SOLUTIONS INC.	162053	7/17/14	401-3010-539.4600	1,458.63
12/05/13	131073	117246		RICOH USA, INC.	162279	7/31/14	401-3010-539.4600	156.86
Subtotal for 401-3010-539.4600								21,578.89
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	401-3010-539.4900	44.75
Subtotal for 401-3010-539.4900								44.75
6/25/14	135062	120237		OFFICE DEPOT	161795	7/03/14	401-3010-539.5100	149.64
7/09/14	135291	120428		OFFICE DEPOT	162020	7/17/14	401-3010-539.5100	32.79
Subtotal for 401-3010-539.5100								182.43
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	401-3010-539.5200	43.52
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	401-3010-539.5200	10.35

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7/07/14	135238	120377		ATLAS SYSTEMS, INC.	161947	7/17/14	401-3010-539.5200	357.00
7/07/14	135239	120378		ORLANDO BUSINESS TELEPHONE SYS	162021	7/17/14	401-3010-539.5200	420.00
6/27/14	135102	120299		GOVCONNECTION, INC.	161994	7/17/14	401-3010-539.5200	187.29
6/30/14	135138	120301		GOVCONNECTION, INC.	161994	7/17/14	401-3010-539.5200	231.63
Subtotal for 401-3010-539.5200								1,249.79
7/09/14	135272	120422		COCA-COLA ENTERPRISES	161960	7/17/14	401-3010-539.5201	172.80
Subtotal for 401-3010-539.5201								172.80
7/14/14	135382	120492		APOPKA BOTTLE & R.V.GAS CENTER IN	161943	7/17/14	401-3010-539.5250	45.63
Subtotal for 401-3010-539.5250								45.63
7/09/14	135296	120430		FLORIDA ENGINEERING SOCIETY	161987	7/17/14	401-3010-539.5500	299.00
Subtotal for 401-3010-539.5500								299.00
7/03/14	135205			PUBLIC SERVICES PETTY CASH	161800	7/03/14	401-3111-533.4000	24.08
7/10/14	135322			PUBLIC SERVICES PETTY CASH	161906	7/10/14	401-3111-533.4000	1.68
7/16/14	135426			PUBLIC SERVICES PETTY CASH	162027	7/17/14	401-3111-533.4000	30.24
7/23/14	135586			PUBLIC SERVICES PETTY CASH	162163	7/24/14	401-3111-533.4000	48.16
7/30/14	135712			PUBLIC SERVICES PETTY CASH	162272	7/31/14	401-3111-533.4000	1.68
Subtotal for 401-3111-533.4000								105.84
2/04/14	132171	118089		VERIZON WIRELESS	161823	7/03/14	401-3111-533.4100	72.14
6/27/14	135101	120265		NEXTEL COMMUNICATIONS	161791	7/03/14	401-3111-533.4100	30.98
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	401-3111-533.4100	15.53
7/31/14	135723			CENTURYLINK	162206	7/31/14	401-3111-533.4100	150.00
Subtotal for 401-3111-533.4100								268.65
7/16/14	135452	120528		UNITED PARCEL SERVICE	162170	7/24/14	401-3111-533.4200	4.81
7/16/14	135450	120526		UNITED PARCEL SERVICE	162170	7/24/14	401-3111-533.4200	8.91
Subtotal for 401-3111-533.4200								13.72
7/10/14	135328			DUKE ENERGY	161860	7/10/14	401-3111-533.4300	1,964.86
7/17/14	135495			DUKE ENERGY	161977	7/17/14	401-3111-533.4300	35,046.71
Subtotal for 401-3111-533.4300								37,011.57
6/17/14	134897	120109		H D SUPPLY WATER WORKS, LTD.	161778	7/03/14	401-3111-533.4600	1,061.00
4/11/14	133579	119103		ALTERNATIVE POWER SOLUTIONS, INC	161734	7/03/14	401-3111-533.4600	1,859.63
12/02/13	130988	117182		CANON SOLUTIONS AMERICA, INC.	161747	7/03/14	401-3111-533.4600	14.66
6/26/14	135070	120245		ALTERNATIVE POWER SOLUTIONS, INC	161734	7/03/14	401-3111-533.4600	845.00
7/01/14	135153	120311		ALTERNATIVE POWER SOLUTIONS, INC	161734	7/03/14	401-3111-533.4600	325.00
4/02/14	133402	118960		TRAIL SAW & MOWER SERVICE, INC.	161814	7/03/14	401-3111-533.4600	141.89
4/11/14	133579	119103		ALTERNATIVE POWER SOLUTIONS, INC	161835	7/10/14	401-3111-533.4600	2,538.29
7/02/14	135175	120329		ALTERNATIVE POWER SOLUTIONS, INC	161835	7/10/14	401-3111-533.4600	1,300.00
5/12/14	134175	119559		AWK INDUSTRIES INC.	161948	7/17/14	401-3111-533.4600	500.00
4/11/14	133579	119103		ALTERNATIVE POWER SOLUTIONS, INC	161942	7/17/14	401-3111-533.4600	1,071.33
7/01/14	135165	120321		CONSOLIDATED ELECTRICAL DIST.	161962	7/17/14	401-3111-533.4600	94.65
6/26/14	135083	120250		CONSOLIDATED ELECTRICAL DIST.	161962	7/17/14	401-3111-533.4600	33.87
1/28/14	132016	117971		HOME DEPOT CREDIT SERVICES	162002	7/17/14	401-3111-533.4600	96.65
6/03/14	134638	119902		CONSOLIDATED ELECTRICAL DIST.	161962	7/17/14	401-3111-533.4600	100.00
6/18/14	134910	120120		ALL IN ONE SUPPLY, INC	162182	7/31/14	401-3111-533.4600	189.30
7/24/14	135598	120666		TRAIL SAW & MOWER SERVICE, INC.	162299	7/31/14	401-3111-533.4600	331.86
Subtotal for 401-3111-533.4600								10,503.13
6/09/14	134741	119980		TPH ACQUISITION LLLP	161924	7/10/14	401-3111-533.4650	148.74
6/09/14	134736	119975		CARQUEST AUTO PARTS	161955	7/17/14	401-3111-533.4650	26.78
Subtotal for 401-3111-533.4650								175.52
7/14/14	135375	120486		FLORIDA DEPARTMENT OF	161986	7/17/14	401-3111-533.4900	6,000.00
Subtotal for 401-3111-533.4900								6,000.00
7/09/14	135291	120428		OFFICE DEPOT	162020	7/17/14	401-3111-533.5100	21.98

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Subtotal for 401-3111-533.5100								21.98
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	401-3111-533.5200	102.84
6/24/14	134998	120178		H D SUPPLY WATER WORKS, LTD.	161778	7/03/14	401-3111-533.5200	2,485.00
6/25/14	135061	120236		ALLIED UNIVERSAL CORPORATION	161733	7/03/14	401-3111-533.5200	1,132.80
7/02/14	135167	120323		ALLIED UNIVERSAL CORPORATION	161834	7/10/14	401-3111-533.5200	2,455.04
7/10/14	135322			PUBLIC SERVICES PETTY CASH	161906	7/10/14	401-3111-533.5200	14.97
6/24/14	135036	120221		CONSOLIDATED ELECTRICAL DIST.	161962	7/17/14	401-3111-533.5200	127.60
5/12/14	134179	119562		FLOWERS CHEMICAL LABORATORIES I	161989	7/17/14	401-3111-533.5200	1,200.00
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	401-3111-533.5200	102.84
7/17/14	135486	120554		ALLIED UNIVERSAL CORPORATION	162186	7/31/14	401-3111-533.5200	2,222.72
10/14/13	129917	116420		FISHER SCIENTIFIC	162231	7/31/14	401-3111-533.5200	224.61
7/17/14	135483	120551		EMERSON NETWORK POWER SURGE F	162228	7/31/14	401-3111-533.5200	1,378.30
7/22/14	135559	120639		ALLIED UNIVERSAL CORPORATION	162186	7/31/14	401-3111-533.5200	2,368.64
1/29/14	132051	117991		FLOWERS CHEMICAL LABORATORIES I	162236	7/31/14	401-3111-533.5200	2,090.00
7/17/14	135455	120531		GRAINGER	162241	7/31/14	401-3111-533.5200	97.06
Subtotal for 401-3111-533.5200								16,002.42
7/10/14	135323			DOYLE, MATTHEW	161858	7/10/14	401-3111-533.5220	200.00
7/10/14	135324			CONROE, JASON	161854	7/10/14	401-3111-533.5220	175.00
5/30/14	134570	119846		TWC DISTRIBUTORS	162304	7/31/14	401-3111-533.5220	714.00
Subtotal for 401-3111-533.5220								1,089.00
6/06/14	134713	119952		MANSFIELD OIL, CO.	161788	7/03/14	401-3111-533.5250	6,648.58
Subtotal for 401-3111-533.5250								6,648.58
7/21/14	135546	120600		FLORIDA IRRIGATION SOCIETY, INC.	162154	7/24/14	401-3111-533.5500	105.00
6/18/14	134912	120122		FLORIDA RURAL WATER ASSOCIATION	162234	7/31/14	401-3111-533.5500	315.00
Subtotal for 401-3111-533.5500								420.00
6/20/14	134968	120153		HD SUPPLY POWER SOLUTIONS, LTD.	162000	7/17/14	401-3111-533.6400	4,399.87
Subtotal for 401-3111-533.6400								4,399.87
7/09/14	135290	120427		CAPITAL CONTRACTORS INC.	161953	7/17/14	401-3121-535.3400	400.00
Subtotal for 401-3121-535.3400								400.00
7/03/14	135205			PUBLIC SERVICES PETTY CASH	161800	7/03/14	401-3121-535.4000	30.24
7/16/14	135426			PUBLIC SERVICES PETTY CASH	162027	7/17/14	401-3121-535.4000	46.48
7/23/14	135586			PUBLIC SERVICES PETTY CASH	162163	7/24/14	401-3121-535.4000	44.80
7/30/14	135712			PUBLIC SERVICES PETTY CASH	162272	7/31/14	401-3121-535.4000	38.08
Subtotal for 401-3121-535.4000								159.60
6/27/14	135101	120265		NEXTEL COMMUNICATIONS	161791	7/03/14	401-3121-535.4100	67.05
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	401-3121-535.4100	20.71
Subtotal for 401-3121-535.4100								87.76
7/16/14	135450	120526		UNITED PARCEL SERVICE	162170	7/24/14	401-3121-535.4200	11.36
Subtotal for 401-3121-535.4200								11.36
7/01/14	135144			DUKE ENERGY	161764	7/03/14	401-3121-535.4300	6,667.40
7/10/14	135328			DUKE ENERGY	161860	7/10/14	401-3121-535.4300	2,275.40
7/17/14	135495			DUKE ENERGY	161977	7/17/14	401-3121-535.4300	46,591.61
7/22/14	135561			DUKE ENERGY	162149	7/24/14	401-3121-535.4300	8,206.20
7/31/14	135740			DUKE ENERGY	162226	7/31/14	401-3121-535.4300	6,025.52
Subtotal for 401-3121-535.4300								69,766.13
6/17/14	134898	120110		H D SUPPLY WATER WORKS, LTD.	161778	7/03/14	401-3121-535.4600	5,062.00
4/02/14	133402	118960		TRAIL SAW & MOWER SERVICE, INC.	161814	7/03/14	401-3121-535.4600	141.88
4/11/14	133579	119103		ALTERNATIVE POWER SOLUTIONS, INC	161734	7/03/14	401-3121-535.4600	586.45
4/11/14	133579	119103		ALTERNATIVE POWER SOLUTIONS, INC	161835	7/10/14	401-3121-535.4600	800.46
6/30/14	135105	120267		BWI-AOPKA	161849	7/10/14	401-3121-535.4600	636.21
6/04/14	134684	119934		SOUTHERN AQUATIC MANAGEMENT, IN	161914	7/10/14	401-3121-535.4600	285.00

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7/14/14	135383	120493		ALTERNATIVE POWER SOLUTIONS, INC	161942	7/17/14	401-3121-535.4600	1,300.00
6/04/14	134684	119934		SOUTHERN AQUATIC MANAGEMENT, INC	162034	7/17/14	401-3121-535.4600	285.00
6/19/14	134950	120143		H D SUPPLY WATER WORKS, LTD.	161999	7/17/14	401-3121-535.4600	2,100.00
1/28/14	132016	117971		HOME DEPOT CREDIT SERVICES	162002	7/17/14	401-3121-535.4600	13.80
4/11/14	133579	119103		ALTERNATIVE POWER SOLUTIONS, INC	161942	7/17/14	401-3121-535.4600	337.85
7/01/14	135161	120317		H D SUPPLY WATER WORKS, LTD.	161999	7/17/14	401-3121-535.4600	612.00
7/16/14	135445	120522		APOPKA PLUMBING	162138	7/24/14	401-3121-535.4600	474.87
7/02/14	135186	120339		MILLIKAN BATTERY & ELECTRIC	162256	7/31/14	401-3121-535.4600	333.00
7/16/14	135438	120521		T3 CUSTOM FABRICATION, INC.	162295	7/31/14	401-3121-535.4600	575.00
6/04/14	134684	119934		SOUTHERN AQUATIC MANAGEMENT, INC	162285	7/31/14	401-3121-535.4600	285.00
Subtotal for 401-3121-535.4600								13,828.52
5/06/14	134055	119472		MILLIKAN BATTERY & ELECTRIC	161789	7/03/14	401-3121-535.4650	115.00
5/06/14	134064	119480		WALKER MILLER EQUIPMENT CO. INC.	161825	7/03/14	401-3121-535.4650	795.00
6/24/14	135007	120186		GRAPHIC SOURCE OF CENTRAL FLORII	161873	7/10/14	401-3121-535.4650	9.00
6/27/14	135092	120259		LOCKHART AUTO BODY	161884	7/10/14	401-3121-535.4650	1,020.60
Subtotal for 401-3121-535.4650								1,939.60
7/02/14	135176	120330		SHELLEY'S SEPTIC TANKS	161912	7/10/14	401-3121-535.4900	5,687.50
7/22/14	135573	120650		SHELLEY'S SEPTIC TANKS	162165	7/24/14	401-3121-535.4900	7,312.50
Subtotal for 401-3121-535.4900								13,000.00
7/09/14	135291	120428		OFFICE DEPOT	162020	7/17/14	401-3121-535.5100	28.86
Subtotal for 401-3121-535.5100								28.86
5/19/14	134355	119694		COLOR WHEEL PAINT MFG CO, INC	161751	7/03/14	401-3121-535.5200	115.95
5/12/14	134166	119552		HEYWARD FLORIDA INC.	161779	7/03/14	401-3121-535.5200	1,275.00
5/13/14	134188	119591		ODOR CONTROL PRODUCTS AND EQUI	161794	7/03/14	401-3121-535.5200	2,171.25
3/21/14	133195	118796		FLOWERS CHEMICAL LABORATORIES I	161770	7/03/14	401-3121-535.5200	105.00
6/25/14	135061	120236		ALLIED UNIVERSAL CORPORATION	161733	7/03/14	401-3121-535.5200	1,241.60
6/30/14	135106	120268		AUTOMATIONDIRECT.COM	161740	7/03/14	401-3121-535.5200	291.00
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	401-3121-535.5200	365.44
7/01/14	135155	120312		PURIFICATION TECHNOLOGIES, INC.	161802	7/03/14	401-3121-535.5200	248.00
6/11/14	134807	120038		COMPRESSED GAS SOLUTIONS, INC.	161752	7/03/14	401-3121-535.5200	211.98
7/02/14	135167	120323		ALLIED UNIVERSAL CORPORATION	161834	7/10/14	401-3121-535.5200	650.88
7/02/14	135199	120348		SAFETY PRODUCTS INC	162031	7/17/14	401-3121-535.5200	13.64
3/21/14	133195	118796		FLOWERS CHEMICAL LABORATORIES I	161989	7/17/14	401-3121-535.5200	305.00
6/11/14	134807	120038		COMPRESSED GAS SOLUTIONS, INC.	161961	7/17/14	401-3121-535.5200	479.60
7/17/14	135458			PUBLIC SERVICES PETTY CASH	162027	7/17/14	401-3121-535.5200	8.99
6/02/14	134605	119874		INSTRUMENT SPECIALTIES INC.	162003	7/17/14	401-3121-535.5200	1,791.55
7/01/14	135166	120322		FLOWERS CHEMICAL LABORATORIES I	161989	7/17/14	401-3121-535.5200	455.00
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	401-3121-535.5200	363.81
7/23/14	135586			PUBLIC SERVICES PETTY CASH	162163	7/24/14	401-3121-535.5200	17.98
6/11/14	134807	120038		COMPRESSED GAS SOLUTIONS, INC.	162209	7/31/14	401-3121-535.5200	213.82
2/25/14	132698	118443		FLOWERS CHEMICAL LABORATORIES I	162236	7/31/14	401-3121-535.5200	137.00
7/17/14	135486	120554		ALLIED UNIVERSAL CORPORATION	162186	7/31/14	401-3121-535.5200	1,080.96
7/22/14	135559	120639		ALLIED UNIVERSAL CORPORATION	162186	7/31/14	401-3121-535.5200	892.80
7/17/14	135483	120551		EMERSON NETWORK POWER SURGE F	162228	7/31/14	401-3121-535.5200	240.05
10/14/13	129918	116421		FISHER SCIENTIFIC	162231	7/31/14	401-3121-535.5200	45.85
7/15/14	135415	120507		GORMAN APOPKA	162240	7/31/14	401-3121-535.5200	1,586.98
6/13/14	134851	120070		TRAIL SAW & MOWER SERVICE, INC.	162299	7/31/14	401-3121-535.5200	197.46
7/01/14	135166	120322		FLOWERS CHEMICAL LABORATORIES I	162236	7/31/14	401-3121-535.5200	410.00
3/21/14	133195	118796		FLOWERS CHEMICAL LABORATORIES I	162236	7/31/14	401-3121-535.5200	105.00
Subtotal for 401-3121-535.5200								15,021.59
6/06/14	134713	119952		MANSFIELD OIL, CO.	161788	7/03/14	401-3121-535.5250	4,384.57
Subtotal for 401-3121-535.5250								4,384.57

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7/17/14	135491			DUKE ENERGY	161977	7/17/14	401-3131-536.4300	114.45
Subtotal for 401-3131-536.4300								114.45
6/24/14	135012	120188		LOUIS E. SNYDER	161886	7/10/14	401-3131-536.4650	523.81
5/06/14	134048	119465		DON REID FORD	161970	7/17/14	401-3131-536.4650	22.32
6/19/14	134939	120137		TPH ACQUISITION LLLP	162046	7/17/14	401-3131-536.4650	28.25
5/19/14	134350	119689		RING POWER CORPORATION	162030	7/17/14	401-3131-536.4650	736.23
6/09/14	134736	119975		CARQUEST AUTO PARTS	161955	7/17/14	401-3131-536.4650	80.88
7/01/14	135139	120302		J.R.'S EQUIPMENT REPAIR	162249	7/31/14	401-3131-536.4650	2,665.75
7/09/14	135295	120420		J.R.'S EQUIPMENT REPAIR	162249	7/31/14	401-3131-536.4650	1,080.00
7/08/14	135241	120380		A.O.K. TIRE MART	162176	7/31/14	401-3131-536.4650	331.98
7/02/14	135186	120339		MILLIKAN BATTERY & ELECTRIC	162256	7/31/14	401-3131-536.4650	140.00
Subtotal for 401-3131-536.4650								5,609.22
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	401-3131-536.5200	136.48
7/03/14	135225	120366		BLUETARP FINANCIAL INC	161950	7/17/14	401-3131-536.5200	182.44
7/09/14	135285	120424		A.M. LEONARD INC.	161936	7/17/14	401-3131-536.5200	73.98
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	401-3131-536.5200	136.48
7/09/14	135282	120415		CERTIFIED SLINGS, INC.	162207	7/31/14	401-3131-536.5200	135.84
Subtotal for 401-3131-536.5200								665.22
10/04/13	129643	116235		VERIZON WIRELESS	161823	7/03/14	401-3141-533.4100	36.07
6/27/14	135101	120265		NEXTEL COMMUNICATIONS	161791	7/03/14	401-3141-533.4100	32.81
12/01/13	129636	116228		VERIZON WIRELESS	161930	7/10/14	401-3141-533.4100	75.02
Subtotal for 401-3141-533.4100								143.90
6/26/14	135085	120252		UNITED PARCEL SERVICE	161819	7/03/14	401-3141-533.4200	9.44
Subtotal for 401-3141-533.4200								9.44
7/01/14	135148			DUKE ENERGY	161764	7/03/14	401-3141-533.4300	46.39
7/17/14	135491			DUKE ENERGY	161977	7/17/14	401-3141-533.4300	114.43
7/17/14	135493			DUKE ENERGY	161977	7/17/14	401-3141-533.4300	334.80
7/22/14	135561			DUKE ENERGY	162149	7/24/14	401-3141-533.4300	46.64
Subtotal for 401-3141-533.4300								542.26
7/09/14	135281	120414		FLORIDA CENTRAL RAILROAD	161985	7/17/14	401-3141-533.4400	1,051.05
Subtotal for 401-3141-533.4400								1,051.05
5/06/14	134063	119479		VERMEER SOUTHEAST SALES & SERV.	161931	7/10/14	401-3141-533.4650	78.50
6/09/14	134735	119974		A.O.K. TIRE MART	161832	7/10/14	401-3141-533.4650	159.90
6/09/14	134736	119975		CARQUEST AUTO PARTS	161955	7/17/14	401-3141-533.4650	21.83
5/06/14	134048	119465		DON REID FORD	161970	7/17/14	401-3141-533.4650	115.46
6/09/14	134745	119984		VERMEER SOUTHEAST SALES & SERV.	162310	7/31/14	401-3141-533.4650	695.86
Subtotal for 401-3141-533.4650								1,071.55
7/14/14	135369	120480		SUNSHINE STATE ONE CALL OF FL.INC.	162039	7/17/14	401-3141-533.4900	480.90
Subtotal for 401-3141-533.4900								480.90
6/25/14	135062	120237		OFFICE DEPOT	161795	7/03/14	401-3141-533.5100	35.97
7/09/14	135291	120428		OFFICE DEPOT	162020	7/17/14	401-3141-533.5100	15.30
Subtotal for 401-3141-533.5100								51.27
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	401-3141-533.5200	237.40
6/25/14	135044	120225		DUKE ENERGY	161757	7/03/14	401-3141-533.5200	554.37
7/09/14	135312			PUBLIC SERVICES PETTY CASH	161906	7/10/14	401-3141-533.5200	14.99
6/18/14	134902	120114		ORLANDO PAVING CO	161902	7/10/14	401-3141-533.5200	128.97
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	401-3141-533.5200	10.35
7/09/14	135290	120427		CAPITAL CONTRACTORS INC.	161953	7/17/14	401-3141-533.5200	131.67
6/25/14	135065	120242		LAKE JEM FARMS INC.	162008	7/17/14	401-3141-533.5200	192.00
6/16/14	134860	120077		LOWE'S	162011	7/17/14	401-3141-533.5200	10.80
7/03/14	135225	120366		BLUETARP FINANCIAL INC	161950	7/17/14	401-3141-533.5200	134.21

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7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	401-3141-533.5200	218.40
7/23/14	135586			PUBLIC SERVICES PETTY CASH	162163	7/24/14	401-3141-533.5200	26.56
7/15/14	135419	120511		H D SUPPLY WATER WORKS, LTD.	162245	7/31/14	401-3141-533.5200	105.00
7/11/14	135346	120459		H D SUPPLY WATER WORKS, LTD.	162245	7/31/14	401-3141-533.5200	1,425.00
7/16/14	135423	120514		H D SUPPLY WATER WORKS, LTD.	162245	7/31/14	401-3141-533.5200	1,920.07
7/14/14	135399	120498		H D SUPPLY WATER WORKS, LTD.	162245	7/31/14	401-3141-533.5200	192.00
7/14/14	135389	120497		SEAL DISTRIBUTORS, INC.	162283	7/31/14	401-3141-533.5200	68.00
7/16/14	135432	120517		H D SUPPLY WATER WORKS, LTD.	162245	7/31/14	401-3141-533.5200	85.00
7/02/14	135195	120346		H D SUPPLY WATER WORKS, LTD.	162245	7/31/14	401-3141-533.5200	404.00
7/14/14	135385	120495		H D SUPPLY WATER WORKS, LTD.	162245	7/31/14	401-3141-533.5200	40.00
Subtotal for 401-3141-533.5200								5,898.79
5/21/14	134406	119746		FEDEX OFFICE	161866	7/10/14	401-3161-533.4200	3,048.78
5/21/14	134407	119747		FEDEX OFFICE	161866	7/10/14	401-3161-533.4200	1,103.48
5/29/14	134547	119838		FEDEX OFFICE	161866	7/10/14	401-3161-533.4200	3,016.44
5/21/14	134403	119745		FEDEX OFFICE	161866	7/10/14	401-3161-533.4200	2,284.38
5/28/14	134536	119822		FEDEX OFFICE	161866	7/10/14	401-3161-533.4200	1,449.91
10/01/13	129439	116060		FEDEX OFFICE	161866	7/10/14	401-3161-533.4200	526.32
Subtotal for 401-3161-533.4200								11,429.31
7/03/14	135216	120360		INFORMATION MANAGEMENT SERVICE	161876	7/10/14	401-3161-533.4600	1,183.50
Subtotal for 401-3161-533.4600								1,183.50
5/21/14	134403	119745		FEDEX OFFICE	161866	7/10/14	401-3161-533.4700	1,935.70
5/21/14	134407	119747		FEDEX OFFICE	161866	7/10/14	401-3161-533.4700	539.12
10/01/13	129440	116158		AMERICAN MINORITY BUSINESS FORM	161838	7/10/14	401-3161-533.4700	510.16
5/29/14	134547	119838		FEDEX OFFICE	161866	7/10/14	401-3161-533.4700	2,538.24
5/21/14	134406	119746		FEDEX OFFICE	161866	7/10/14	401-3161-533.4700	2,592.60
10/01/13	129439	116060		FEDEX OFFICE	161866	7/10/14	401-3161-533.4700	49.03
5/28/14	134536	119822		FEDEX OFFICE	161866	7/10/14	401-3161-533.4700	1,230.78
Subtotal for 401-3161-533.4700								9,395.63
10/16/13	129992	116480		STAPLES ADVANTAGE	161809	7/03/14	401-3161-533.5100	52.69
10/16/13	129992	116480		STAPLES ADVANTAGE	162037	7/17/14	401-3161-533.5100	56.72
10/01/13	129432	116058		CAPITAL OFFICE PRODUCTS	161954	7/17/14	401-3161-533.5100	57.80
4/23/14	133798	119273		OFFICE DEPOT	162264	7/31/14	401-3161-533.5100	279.53
Subtotal for 401-3161-533.5100								446.74
10/01/13	129431	116057		OFFICE DEPOT	162264	7/31/14	401-3161-533.5200	263.99
Subtotal for 401-3161-533.5200								263.99
7/18/14	135518	120573		FLORIDA DEPT OF LAW ENFORCEMENT	162153	7/24/14	401-3171-535.3100	40.50
Subtotal for 401-3171-535.3100								40.50
7/09/14	135290	120427		CAPITAL CONTRACTORS INC.	161953	7/17/14	401-3171-535.3400	66.67
Subtotal for 401-3171-535.3400								66.67
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	401-3171-535.4100	10.35
Subtotal for 401-3171-535.4100								10.35
7/01/14	135148			DUKE ENERGY	161764	7/03/14	401-3171-535.4300	46.39
7/10/14	135336	120450		WASTE MANAGEMENT OF VISTA LANDF	162055	7/17/14	401-3171-535.4300	4.18
7/17/14	135491			DUKE ENERGY	161977	7/17/14	401-3171-535.4300	76.30
7/22/14	135561			DUKE ENERGY	162149	7/24/14	401-3171-535.4300	46.65
Subtotal for 401-3171-535.4300								173.52
6/16/14	134865	120082		MICHIGAN ST. PUMP & ELECTRIC MOTC	161890	7/10/14	401-3171-535.4600	4,969.00
6/16/14	134869	120086		MICHIGAN ST. PUMP & ELECTRIC MOTC	161890	7/10/14	401-3171-535.4600	4,981.00
7/17/14	135471	120544		GENSET SERVICES INC.	162156	7/24/14	401-3171-535.4600	576.87
7/02/14	135186	120339		MILLIKAN BATTERY & ELECTRIC	162256	7/31/14	401-3171-535.4600	333.00
Subtotal for 401-3171-535.4600								10,859.87

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5/06/14	134055	119472		MILLIKAN BATTERY & ELECTRIC	161789	7/03/14	401-3171-535.4650	333.00
6/09/14	134741	119980		TPH ACQUISITION LLLP	161924	7/10/14	401-3171-535.4650	211.10
6/09/14	134735	119974		A.O.K. TIRE MART	161832	7/10/14	401-3171-535.4650	324.00
5/06/14	134048	119465		DON REID FORD	161970	7/17/14	401-3171-535.4650	245.31
6/04/14	134680	119930		DON REID FORD	161970	7/17/14	401-3171-535.4650	166.89
6/09/14	134732	119971		KNAPHEIDE TRUCK EQUIPMENT SOUTH	162158	7/24/14	401-3171-535.4650	730.90
Subtotal for 401-3171-535.4650								2,011.20
6/25/14	135062	120237		OFFICE DEPOT	161795	7/03/14	401-3171-535.5100	40.98
Subtotal for 401-3171-535.5100								40.98
6/18/14	134919	120130		BATTERIES PLUS	161742	7/03/14	401-3171-535.5200	17.95
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	401-3171-535.5200	109.24
6/16/14	134867	120084		EVOQUA WATER TECHNOLOGIES LLC	161766	7/03/14	401-3171-535.5200	5,510.50
6/24/14	135022	120194		ORLANDO PAVING CO	161902	7/10/14	401-3171-535.5200	126.24
7/02/14	135169	120325		SHELLEY'S SEPTIC TANKS	161912	7/10/14	401-3171-535.5200	450.00
7/09/14	135312			PUBLIC SERVICES PETTY CASH	161906	7/10/14	401-3171-535.5200	27.26
6/16/14	134864	120081		EVOQUA WATER TECHNOLOGIES LLC	161979	7/17/14	401-3171-535.5200	6,630.00
7/17/14	135458			PUBLIC SERVICES PETTY CASH	162027	7/17/14	401-3171-535.5200	45.41
7/03/14	135225	120366		BLUETARP FINANCIAL INC	161950	7/17/14	401-3171-535.5200	134.21
7/16/14	135426			PUBLIC SERVICES PETTY CASH	162027	7/17/14	401-3171-535.5200	29.36
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	401-3171-535.5200	102.08
Subtotal for 401-3171-535.5200								13,182.25
6/16/14	134872	120090		H D SUPPLY WATER WORKS, LTD.	161778	7/03/14	401-3171-535.6300	3,080.00
5/22/14	134457	119767		MACK INDUSTRIES INC.	161887	7/10/14	401-3171-535.6300	1,414.00
6/25/14	135042	120224		WATER RESOURCE TECHNOLOGY	162056	7/17/14	401-3171-535.6300	4,993.00
Subtotal for 401-3171-535.6300								9,487.00
6/09/14	134736	119975		CARQUEST AUTO PARTS	161955	7/17/14	401-3181-536.4650	32.43
Subtotal for 401-3181-536.4650								32.43
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	401-3181-536.5200	38.92
7/17/14	135458			PUBLIC SERVICES PETTY CASH	162027	7/17/14	401-3181-536.5200	8.78
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	401-3181-536.5200	38.92
Subtotal for 401-3181-536.5200								86.62
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	401-3410-539.4100	5.18
Subtotal for 401-3410-539.4100								5.18
7/17/14	135493			DUKE ENERGY	161977	7/17/14	401-3410-539.4300	534.05
7/17/14	135491			DUKE ENERGY	161977	7/17/14	401-3410-539.4300	38.15
Subtotal for 401-3410-539.4300								572.20
6/25/14	135062	120237		OFFICE DEPOT	161795	7/03/14	401-3410-539.5100	26.37
6/27/14	135091	120258		CAPITAL OFFICE PRODUCTS	161850	7/10/14	401-3410-539.5100	112.48
6/30/14	135131	120293		CYLIX INC.	161964	7/17/14	401-3410-539.5100	74.00
7/09/14	135291	120428		OFFICE DEPOT	162020	7/17/14	401-3410-539.5100	74.83
Subtotal for 401-3410-539.5100								287.68
7/07/14	135238	120377		ATLAS SYSTEMS, INC.	161947	7/17/14	401-3410-539.5200	238.00
7/07/14	135239	120378		ORLANDO BUSINESS TELEPHONE SYS	162021	7/17/14	401-3410-539.5200	280.00
7/15/14	135411	120504		BEN MEADOWS CO. INC.	162195	7/31/14	401-3410-539.5200	130.62
Subtotal for 401-3410-539.5200								648.62
6/27/14	135100	120264		AASHTO - AMERICAN ASSN OF ST.HWY	162137	7/24/14	401-3410-539.5500	378.00
Subtotal for 401-3410-539.5500								378.00
Subtotal for Fund 401 WATER AND WASTEWATER OPERATING FUND								395,665.00
7/09/14	135290	120427		CAPITAL CONTRACTORS INC.	161953	7/17/14	402-3210-534.3400	66.66
Subtotal for 402-3210-534.3400								66.66
7/03/14	135213			TW TELECOM	161816	7/03/14	402-3210-534.4100	26.25

CITY OF AOPKA
Disbursements Report

By Account Number, Paid 6/27/14 thru 7/31/14

Date	Reference	P. O.	Project	Vendor	Check	Paid	Account Number	Amount
7/02/14	135193	120351		AMERICAN MESSAGING	161837	7/10/14	402-3210-534.4100	15.53
5/21/14	134423	119757		DEPT OF MGMT SERVICES - STATE OF	162216	7/31/14	402-3210-534.4100	23.08
7/31/14	135737			TW TELECOM	162303	7/31/14	402-3210-534.4100	27.44
Subtotal for 402-3210-534.4100								92.30
6/25/14	135054	120234		WASTE MANAGEMENT OF VISTA LANDF	161826	7/03/14	402-3210-534.4300	5,830.66
7/10/14	135337	120451		OCU - SOLID WASTE DIVISION	162019	7/17/14	402-3210-534.4300	64,227.77
7/17/14	135491			DUKE ENERGY	161977	7/17/14	402-3210-534.4300	114.45
7/10/14	135336	120450		WASTE MANAGEMENT OF VISTA LANDF	162055	7/17/14	402-3210-534.4300	6,844.20
7/22/14	135569	120647		WASTE MANAGEMENT OF VISTA LANDF	162312	7/31/14	402-3210-534.4300	6,446.00
Subtotal for 402-3210-534.4300								83,463.08
6/25/14	135052	120232		GREENLEAF COMPACTION, INC.	161777	7/03/14	402-3210-534.4400	210.00
7/10/14	135334	120448		GREENLEAF COMPACTION, INC.	161996	7/17/14	402-3210-534.4400	152.91
7/22/14	135568	120646		GREENLEAF COMPACTION, INC.	162242	7/31/14	402-3210-534.4400	210.00
Subtotal for 402-3210-534.4400								572.91
2/26/14	132728	118464		VIABLE SOLUTIONS INC.	161824	7/03/14	402-3210-534.4600	120.00
7/03/14	135203	120353		VIABLE SOLUTIONS INC.	161932	7/10/14	402-3210-534.4600	202.20
7/08/14	135260	120391		VIABLE SOLUTIONS INC.	162053	7/17/14	402-3210-534.4600	188.00
7/16/14	135431	120516		VIABLE SOLUTIONS INC.	162053	7/17/14	402-3210-534.4600	121.55
7/02/14	135191	120343		FLORIDA SAFETY SYSTEMS, LLC	162235	7/31/14	402-3210-534.4600	50.00
Subtotal for 402-3210-534.4600								681.75
3/24/14	133221	118835		AMAZON HOSE AND RUBBER CO	161735	7/03/14	402-3210-534.4650	138.31
5/19/14	134346	119685		CARQUEST AUTO PARTS	161749	7/03/14	402-3210-534.4650	20.23
6/23/14	134980	120163		TAMPA CRANE & BODY, INC.	161919	7/10/14	402-3210-534.4650	765.57
6/23/14	134979	120162		TAMPA CRANE & BODY, INC.	161919	7/10/14	402-3210-534.4650	2,295.00
6/24/14	135007	120186		GRAPHIC SOURCE OF CENTRAL FLORII	161873	7/10/14	402-3210-534.4650	89.51
6/18/14	134903	120115		LOUIS E. SNYDER	161886	7/10/14	402-3210-534.4650	2,429.29
6/03/14	134627	119889		A.O.K. TIRE MART	161832	7/10/14	402-3210-534.4650	1,388.24
6/09/14	134735	119974		A.O.K. TIRE MART	161832	7/10/14	402-3210-534.4650	1,453.24
10/29/13	130306	116678		INTERSTATE BILLING SERVICE	161877	7/10/14	402-3210-534.4650	140.87
6/24/14	135000	120180		LOUIS E. SNYDER	161886	7/10/14	402-3210-534.4650	2,199.98
6/09/14	134741	119980		TPH ACQUISITION LLLP	161924	7/10/14	402-3210-534.4650	297.69
6/23/14	134994	120175		TAMPA CRANE & BODY, INC.	161919	7/10/14	402-3210-534.4650	973.58
6/30/14	135114	120276		SURPLUS STEEL & SUPPLY, INC	161918	7/10/14	402-3210-534.4650	19.03
6/13/14	134843	120062		TPH ACQUISITION LLLP	161924	7/10/14	402-3210-534.4650	1,264.80
6/17/14	134880	120095		A.O.K. TIRE MART	161937	7/17/14	402-3210-534.4650	2,486.78
6/09/14	134740	119979		NEXTRAN TRUCK CENTER - ORLANDO	162018	7/17/14	402-3210-534.4650	1,484.76
4/28/14	133887	119341		GLENN JOINER & SON, INC.	161991	7/17/14	402-3210-534.4650	11.49
5/06/14	134048	119465		DON REID FORD	161970	7/17/14	402-3210-534.4650	26.05
6/09/14	134736	119975		CARQUEST AUTO PARTS	161955	7/17/14	402-3210-534.4650	60.66
7/15/14	135409	120502		TOTAL TRUCK PARTS	162045	7/17/14	402-3210-534.4650	85.29
6/19/14	134953	120146		LOUIS E. SNYDER	162010	7/17/14	402-3210-534.4650	900.08
5/19/14	134351	119690		TAMPA CRANE & BODY, INC.	162168	7/24/14	402-3210-534.4650	1,397.03
6/19/14	134963	120149		A.O.K. TIRE MART	162136	7/24/14	402-3210-534.4650	2,170.10
7/02/14	135179	120332		MAUDLIN INTERNATIONAL	162159	7/24/14	402-3210-534.4650	380.91
7/02/14	135182	120335		A.O.K. TIRE MART	162176	7/31/14	402-3210-534.4650	1,748.26
5/12/14	134154	119541		SUNBELT METALS & MANUFACTURING I	162290	7/31/14	402-3210-534.4650	12,328.00
6/30/14	135104	120266		DANA SAFETY SUPPLY, INC.	162213	7/31/14	402-3210-534.4650	259.96
7/08/14	135241	120380		A.O.K. TIRE MART	162176	7/31/14	402-3210-534.4650	2,099.99
6/09/14	134734	119973		AMAZON HOSE AND RUBBER CO	162187	7/31/14	402-3210-534.4650	160.73
1/17/14	131817	117817		SURPLUS STEEL & SUPPLY, INC	162294	7/31/14	402-3210-534.4650	539.10
6/13/14	134849	120068		ORLANDO FREIGHTLINER, INC.	162266	7/31/14	402-3210-534.4650	809.74
7/02/14	135188	120341		NEXTRAN TRUCK CENTER - ORLANDO	162262	7/31/14	402-3210-534.4650	401.37

CITY OF APOPKA
Disbursements Report

By Account Number, Paid 6/27/14 thru 7/31/14

Date	Reference	P. O.	Project	Vendor	Check	Paid	Account Number	Amount
7/15/14	135420	120512		AGILITY FUEL SYSTEMS, INC	162178	7/31/14	402-3210-534.4650	64.50
6/13/14	134850	120069		TAMPA CRANE & BODY, INC.	162296	7/31/14	402-3210-534.4650	1,232.41
7/24/14	135597	120665		FORGE FASTENER & SUPPLY CO,	162237	7/31/14	402-3210-534.4650	81.00
6/24/14	135013	120189		TAMPA CRANE & BODY, INC.	162296	7/31/14	402-3210-534.4650	1,257.26
Subtotal for 402-3210-534.4650								43,460.81
6/25/14	135053	120233		LABOR READY SOUTHEAST, INC.	161783	7/03/14	402-3210-534.4903	2,363.60
7/03/14	135224	120365		LABOR READY SOUTHEAST, INC.	161879	7/10/14	402-3210-534.4903	1,244.00
7/03/14	135226	120367		LABOR READY SOUTHEAST, INC.	161879	7/10/14	402-3210-534.4903	1,244.00
7/10/14	135340	120453		LABOR READY SOUTHEAST, INC.	162006	7/17/14	402-3210-534.4903	1,244.00
7/10/14	135335	120449		LABOR READY SOUTHEAST, INC.	162006	7/17/14	402-3210-534.4903	1,244.00
Subtotal for 402-3210-534.4903								7,339.60
6/25/14	135062	120237		OFFICE DEPOT	161795	7/03/14	402-3210-534.5100	20.56
7/09/14	135291	120428		OFFICE DEPOT	162020	7/17/14	402-3210-534.5100	2.08
7/11/14	135349	120461		PRIDE ENTERPRISES	162269	7/31/14	402-3210-534.5100	22.50
Subtotal for 402-3210-534.5100								45.14
7/03/14	135205			PUBLIC SERVICES PETTY CASH	161800	7/03/14	402-3210-534.5200	12.98
5/19/14	134346	119685		CARQUEST AUTO PARTS	161749	7/03/14	402-3210-534.5200	537.70
6/27/14	135090	120257		ARAMARK UNIFORM SERVICES, INC.	161738	7/03/14	402-3210-534.5200	271.11
6/13/14	134843	120062		TPH ACQUISITION LLLP	161924	7/10/14	402-3210-534.5200	37.30
7/10/14	135322			PUBLIC SERVICES PETTY CASH	161906	7/10/14	402-3210-534.5200	17.97
7/17/14	135488	120556		ARAMARK UNIFORM SERVICES, INC.	162139	7/24/14	402-3210-534.5200	281.85
6/24/14	135028	120216		PRIDE ENTERPRISES	162269	7/31/14	402-3210-534.5200	570.04
7/30/14	135712			PUBLIC SERVICES PETTY CASH	162272	7/31/14	402-3210-534.5200	13.94
7/24/14	135596	120664		SAFETY PRODUCTS INC	162281	7/31/14	402-3210-534.5200	196.80
Subtotal for 402-3210-534.5200								1,939.69
6/12/14	134809	120039		NEXTRAN TRUCK CENTER - ORLANDO	161898	7/10/14	402-3210-534.6400	5,819.00
Subtotal for 402-3210-534.6400								5,819.00
Subtotal for Fund 402 SANITATION								143,480.94
6/02/14	134608	119875	20130009	HILLSIDE SOD FARMS, INC.	162001	7/17/14	403-3115-535.6300	2,368.00
6/06/14	134711	119950	20140006	WINTER PARK BLUEPRINT	162060	7/17/14	403-3115-535.6300	214.95
6/02/14	134611	119878	20140006	ORLANDO SENTINEL, THE	162023	7/17/14	403-3115-535.6300	560.00
Subtotal for 403-3115-535.6300								3,142.95
Subtotal for Fund 403 WATER, WASTEWATER AND REUSE IMPACT FEES								3,142.95
Grand Total								2,511,497.07

Backup material for agenda item:

1. ORDINANCE NO. 2372 – FIRST READING - COMPREHENSIVE PLAN AMENDMENT – LARGE SCALE – FUTURE LAND USE – Avian Pointe – Apopka Clear Lake Investments, LLC – From Residential Low (0-5 du/ac) to Residential Medium (0-10 du/ac), for property located east of S.R. 429, south of Peterson Road, and north of Lust Road. (Parcel ID Nos. 07-21-28-0000-00-002 & 07-21-28-0000-00-023); and authorization for transmittal to the Department of Economic Opportunity.



**CITY OF APOPKA
CITY COUNCIL**

PUBLIC HEARING
 ANNEXATION
 PLAT APPROVAL
 OTHER: Ordinance

DATE: August 6, 2014
FROM: Community Development
EXHIBITS: Land Use Report
Vicinity Map
Adjacent Zoning Map
Adjacent Uses Map
Ordinance No. 2372
Applicant's Presentation to
the Planning Com.

SUBJECT: ORDINANCE NO. 2372 - COMPREHENSIVE PLAN AMENDMENT - LARGE SCALE – FUTURE LAND USE AMENDMENT - APOPKA CLEAR LAKE INVESTMENTS, LLC - CHANGING THE FUTURE LAND USE FROM RESIDENTIAL LOW (0-5 DU/AC) AND AGRICULTURE (1 DU/5 AC) TO RESIDENTIAL MEDIUM (10 DU/AC)

Request: ACCEPT THE FIRST READING OF ORDINANCE NO. 2372 - COMPREHENSIVE PLAN AMENDMENT - LARGE SCALE – FUTURE LAND USE AMENDMENT – APOPKA CLEAR LAKE INVESTMENTS, LLC, FROM RESIDENTIAL LOW (0-5 DU/AC) AND AGRICULTURE (1 DU/5 AC) TO RESIDENTIAL MEDIUM (10 DU/AC) - PARCEL ID NUMBERS 07-21-28-0000-00-002 & 07-21-28-0000-00-023; AND AUTHORIZE TRANSMITTAL TO THE FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (F.K.A. FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS).

SUMMARY

OWNER/APPLICANT: Apopka Clear Lake Investments LLC, c/o Ken Stoltenberg
ENGINEER: Hendra & Associates, c/o Eric J. Hendra, P.E.
LOCATION: East of S.R. 429, south of Peterson Road, and north of Lust Road
EXISTING USE: Vacant Land
CURRENT ZONING: Planned Unit Development (PUD)(89.47 ac) and County A-2 (ZIP) (5.29 ac)
PROPOSED DEVELOPMENT: None
PROPOSED ZONING: Planned Unit Development (PUD/R-3)
TRACT SIZE: 94.76 +/- acres
MAXIMUM ALLOWABLE DEVELOPMENT: EXISTING: 454 Units
PROPOSED: 948 Units

DISTRIBUTION

Mayor Kilsheimer Finance Dir. Public Ser. Dir. (2)
Commissioners (4) HR Director City Clerk
CAO Richard Anderson IT Director Fire Chief
Community Dev. Dir. Police Chief

ADDITIONAL COMMENTS:

Parcel No. 07-21-28-0000-00-002 was annexed into the City of Apopka on December 17, 1997, through the adoption of Ordinance No. 1129. Parcel No. 07-21-28-0000-00-023 was annexed into the City of Apopka on January 7, 2004, through the adoption of Ordinance No. 1621.

Parcel No. 07-21-28-0000-002: 89.47 acres

Parcel No. 07-21-28-0000-023: 5.29 acres

The applicant requests to assign a Residential Medium Density Future Land Use Designation to the two above referenced parcels totaling approximately 94.76 acres. An application has also been submitted to the City requesting a zoning category of Planned Unit Development for these same two parcels as well as the parcel abutting the northwest corner of the subject property (Parcel No. 07-21-28-0000-00-015). This third parcel, owned by W.D. Long Family Farms et.al., is not part of the future land use amendment application and will retain its Residential Low Density Residential Land Use Designation.

After the Future Land Use Amendment for the 94.57 acres has been transmitted to and reviewed by the Florida Department of Economic Opportunities and other state agencies, the applicant will request a Planning Unit Development zoning and master site plan approval for the two parcels owned by Apopka Clear Lake Investment and the one parcel owned by W.D. Long Family Farms et.al.

The intent of the applicant, Apopka Clear Lake Investments, is to develop a residential community with a mix of single-family homes, luxury apartments, and townhomes with residential amenities that include a bike trail that allows for connection to the Lake Apopka Loop Trail, resort-style community clubhouse and swimming pools, and a parks and open space system. In addition, the applicant desires to reserve a small area of the master site plan for flexible use zone that can accommodate one or more of the following uses: school or day care, boutique hotel, or a senior residential housing (such as an assisted living facility or age-restricted housing).

The applicant requests to present a proposed master site plan for all three parcels at the transmittal hearing. A master site plan application is currently under review by the Development Review Committee. Between the transmittal hearing and the final adoption hearing for the Future Land Use Amendment, the applicant will finalize the master site plan for zoning hearings. At the time the adoption hearing is held, the PUD zoning and master site plan will appear on the same hearing as the future land use amendment.

In conjunction with state requirements, staff has analyzed the proposed amendment for Medium and determined that adequate public facilities exist to support this land use change (see attached Land Use Report).

SCHOOL CAPACITY REPORT: After the transmittal hearing, the applicant will submit to Orange County Public School an application for school capacity determination. Prior to the adoption hearing for the Future Land Use amendment, the applicant must obtain an approved school capacity determination or school capacity mitigation agreement from the Orange County School Board.

ORANGE COUNTY NOTIFICATION:

The JPA requires the City to notify the County 30 days before any public hearing or advisory board. The City properly notified Orange County on June 10, 2014.

PUBLIC HEARING SCHEDULE:

July 8, 2014 – Planning Commission (5:01 pm)

July 14 – City Council (1:30 pm) - 1st Reading & Transmittal

DULY ADVERTISED:

June 20, 2014 – Public Notice and Notification

July 11, 2014 – ¼ Page Ad w/Map

RECOMMENDED ACTION:

The **Development Review Committee** recommends approval to transmit a change in Future Land Use from Residential Low (0-5 du/ac) for approximately 89.47 acres and Agriculture for approximately 5.29 acres to Residential Medium Density (0-10 du/ac) for the property owned by Apopka Clear Lake Investments LLC, c/o Ken Stoltenberg, subject to the information and findings in the staff report.

The **Planning Commission**, at its meeting on July 8, 2014, recommended approval (6-0) of the Comprehensive Plan Amendment – Large Scale – Future Land Use from Residential Low (0-5 du/ac) (89.47 +/- acres) and Agriculture (5.29 +/- acres) to Residential Medium Density (0-10 du/ac); and transmittal to the Florida Department of Economic Opportunity, for the property owned by Apopka Clear Lake Investments LLC, c/o Ken Stoltenberg, subject to the information and findings in the staff report. As part of the motion, the Planning Commission established that the Future Land Use amendment return to the Planning Commission with the master site plan prior to the amendment proceeding to City Council for the final adoption hearing.

Accept First Reading of Ordinance No. 2372; and authorize transmittal to the Florida Department of Economic Opportunity (f.k.a. Florida Department of Community Affairs).

Note: This item is considered quasi-judicial. The staff report and its findings are to be incorporated into and made a part of the minutes of this meeting.

LAND USE REPORT

I. RELATIONSHIP TO ADJACENT PROPERTIES:

<i>Direction</i>	<i>Future Land Use</i>	<i>Zoning</i>	<i>Present Use</i>
North (City)	Residential Low (0-5 du/ac)	A-1; Mixed-EC	Vacant Land (former Coca-Cola sprayfield property)
East (City)	Residential Low (0-5 du/ac)	R-1A; PUD	Clear Lake Landing subdivision (near construction; Vacant Land/Nursery; Clear Lake
South (City)	Residential Low Suburban (0-3.5 du/ac)	“County” A-1 (ZIP)	Vacant Land
West (County)	“County” Rural (1 du/10 ac/Agricultural)	“County” A-2 & A-1	S.R. 429 Tollway; Vacant Land (Lake Apopka Restoration Area) west of the tollway

The property has access from the south from Lust Road. Development Review Committee supports the Medium Density Residential designation only if the applicant demonstrates prior to the adoption hearing a commitment to construct a two-lane road from the northern end of the subject property to W. Orange Avenue. Such commitment likely will be established through a recordable development agreement approved by City Council.

II. LAND USE ANALYSIS

The area directly north of the subject site is predominantly developed for industrial and warehousing businesses. Over 200 acres just to the north is zoned for industrial uses. To the northwest of the subject property, along the western alignment of undeveloped Peterson Road and along the existing Hermit Smith Road, over 300 acres is zoned for industrial uses. To the west the subject property is bordered by S.R. 429, a four-lane divided tollway. To the southwest along Lust Road, the City has planned a location for its new water reclamation facility. On the south side of Lust Road, vacant lands are currently assigned land use and zoning for single family homes and commercial. East of the subject site is the proposed Clear Lake Landings single-family subdivision and Clear Lake.

The proposed Medium Density residential will allow residential densities in the form of apartments and townhomes to concentrate near industrial and commercial development either existing or planned to the north and northwest. It also will serve as a transition between S.R. 429 and single family residential development along Binion Road. However, traffic volumes generated by the development densities proposed by Medium Density Residential will need additional roadway access besides Lust Road. Thus, a second road to the north is necessary to accommodate development and vehicle trips generated by residential densities proposed at the subject site. Therefore, the Development Review recommendation for Medium Density Residential is subject to the applicant demonstrating that a new northern road can be constructed from the northern project boundary to West Orange Avenue.

Wekiva River Protection Area: No

Area of Critical State Concern: No

DRI / FQD: No

JPA: The City of Apopka and Orange County entered into a Joint Planning Area (JPA) agreement on October 26, 2004. The subject property is located within the “Plymouth Area” of the JPA. The proposed FLUM Amendment request for a change from Residential Low (0-5 du/ac) to Residential Medium (0-10 du/ac) is consistent with the terms of the JPA. Apopka Clear Lake Investments LLC, c/o Ken Stoltenberg, is the applicant of the proposed future land use amendment and proposed change of zoning for the Property, and has been notified of the hearing schedule. At the time the JPA was established between the City and Orange County in 2002, the final alignment for S.R. 429 and the Wekiva Parkway were not known. The “Plymouth Area” was prepared without consideration for the current S.R.429 alignment.

Wekiva Parkway and Protection Act: The proposed amendment has been evaluated against the adopted Wekiva Study Area Comprehensive Plan policies. The proposed amendment is consistent with the adopted mandates and requirements. The proposed Future Land Use Map (FLUM) amendment has been reviewed against the best available data, with regard to aquifer and groundwater resources. The City of Apopka's adopted Comprehensive Plan addresses aquifer recharge and stormwater run-off through the following policies:

- Future Land Use Element, Policies 4.16, 14.4, 15.1, 16.2 and 18.2
- Infrastructure Element, Policies 1.5.5, 4.2.7, 4.4, 4.4.1, 4.4.2 and 4.4.3
- Conservation Element, Policy 3.18

Karst Features: The Karst Topography Features Map from the Florida Department of Environmental Protection shows that there are karst features on this subject property.

Analysis of the character of the Property: The Property is currently vacant. The dominant soil, #5 Candler Fine Sand, is excessively drained and has a very deep (72” to 80”) water table. The Property is former agriculture land and is substantially devoid of trees. An agricultural tax exemption is assigned by the County Property Appraiser’s office to the subject property for grazing. A Planned Unit Development and master site plan that was previously approved by City Council has expired. The previous PUD master site plan proposed a total of 212 single family lots with a five-foot side yard setback.

Analysis of the relationship of the amendment to the population projections: This property was annexed into the City on December 17, 1997 (Parcel ID # 07-21-28-0000-00-002) and January 7, 2004 (Parcel ID # 07-21-28-0000-00-023). If adopted the Land Use Map amendment has the potential to increase the population by 1,315 persons. Also, the Land Use Amendment is not anticipated to cause a substantial increase to the long-range population projections provided in the Comprehensive Plan as property assigned an R-3 zoning was changed to accommodate an industrial Future Land Use and zoning in recent years (Property Industrial Enterprises-Bradshaw Road).

CALCULATIONS:

ADOPTED: 454 Unit(s) x 2.659 p/h = 1,207 persons

PROPOSED: 948 Unit(s) x 2.659 p/h = 2,522 persons

Housing Needs: This amendment will provide housing to accommodate a year 2030 projected future population of 125,328 that is the Comprehensive Plan.

Habitat for species listed as endangered, threatened or of special concern: A habitat study is required for developments greater than ten (10) acres in size. At the time the Master Site Plan or Preliminary Development Plan is submitted to the City, the development applicant must conduct a species survey and submit a habitat management plan if any threatened or endangered species are identified within the project site.

Transportation: The City of Apopka is a Transportation Concurrency Exception Area. Refer to Chapter 3 of the City of Apopka 2010 Comprehensive Plan.

Sanitary Sewer Analysis

1. Facilities serving the site; current LOS; and LOS standard: None ; N/A GPCD / Capita; 81 GPD / Capita

If the site is not currently served, please indicate the designated service provider: City of Apopka

3. Projected total demand under proposed designation: 177,772 GPD
4. Capacity available: Yes
5. Projected LOS under existing designation: 81 GPD/Capita
6. Projected LOS under proposed designation: 81 GPD/Capita
7. Improved/expansions already programmed or needed as a result if proposed amendment: None

Potable Water Analysis

1. Facilities serving the site; current LOS; and LOS standard: None; N/A GPCD/Capita; 177 GPD/Capita

If the site is not currently served, please indicate the designated service provider:
City of Apopka

2. Projected total demand under existing designation: 95,340 GPD
3. Projected total demand under proposed designation: 190,470 GPD
4. Capacity available: Yes
5. Projected LOS under existing designation: 177 GPD/Capita
6. Projected LOS under proposed designation: 177 GPD/Capita
7. Improved/expansions already programmed or needed as a result of the proposed amendment: None
8. Parcel located within the reclaimed water service area: Yes

Solid Waste

1. Facilities serving the site: City of Apopka
2. If the site is not currently served, please indicate the designated service provider:
City of Apopka
3. Projected LOS under existing designation: 4,828 lbs./cap/day
4. Projected LOS under proposed designation: 9,648 lbs./day/1000 SF
5. Improved/expansions already programmed or needed as a result of the proposed amendment: None

This initial review does not preclude conformance with concurrency requirements at the time of development approval.

Infrastructure Information

Permitting agency: St. John's River Water Management District

Permitted capacity of the water treatment plant(s): 21,981 mil. GPD

Total design capacity of the water treatment plant(s): 33,696 mil. GPD

Availability of distribution lines to serve the property: Yes

Availability of reuse distribution lines available to serve the property: Yes

Drainage Analysis

1. Facilities serving the site: Lake Apopka
2. Projected LOS under existing designation: 25 year - 24 hour design storm event plus additional requirement for phosphorus loading.
3. Projected LOS under proposed designation: 25 year - 24 hour design storm event plus additional requirement for phosphorus loading.
4. Improvement/expansion: On-site retention/detention pond

Recreation

1. Facilities serving the site; LOS standard: City of Apopka Parks System; 3 AC/1000 capita
2. Projected facility under existing designation: 3.62 AC
3. Projected facility under proposed designation: 7.2 AC
4. Improvement/expansions already programmed or needed as a result of the proposed amendment: None. Standards set forth in the City's Land Development Code will require any development plans to provide parkland and recreation facilities and open space for residents residing with the new development.

This initial review does not preclude conformance with concurrency requirements at the time of development approval.

2014-01 – Avian Pointe - Apopka Clear Lake Investments LLC
Existing Max. Allowable Development: 454 Units
Proposed Max. Allowable Development: 948 Units
Proposed Large Scale Future Land Use Change
From: Residential Low (0-5 du/ac) and Agriculture (1 du/5 ac)
To: Residential Medium (0-10 du/ac)
Parcel ID #s: 07-21-28-0000-00-002, 07-21-28-0000-00-023
94.76 +/- Acres Combined

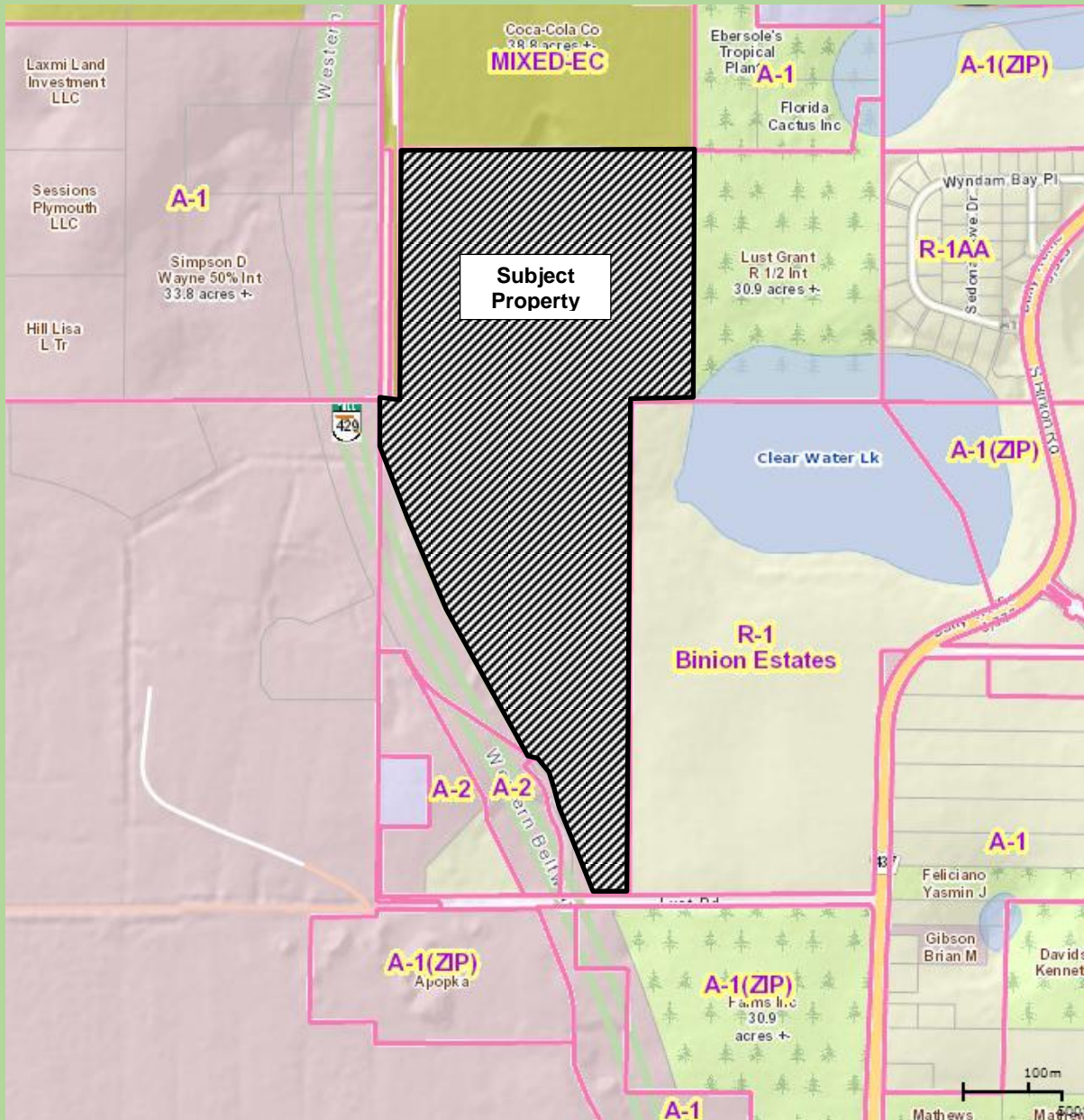


VICINITY MAP





ADJACENT ZONING





ADJACENT USES



ORDINANCE NO. 2372

AN ORDINANCE OF THE CITY OF APOPKA, FLORIDA, AMENDING THE FUTURE LAND USE ELEMENT OF THE APOPKA COMPREHENSIVE PLAN OF THE CITY OF APOPKA; CHANGING THE FUTURE LAND USE DESIGNATION FROM RESIDENTIAL LOW (0-5 DU/AC) AND AGRICULTURE (1 DU/5 AC) TO RESIDENTIAL MEDIUM (10 DU/AC) FOR CERTAIN REAL PROPERTY GENERALLY LOCATED EAST OF S.R. 429, SOUTH OF PETERSON ROAD, AND NORTH OF LUST ROAD, COMPRISING 94.76 ACRES, MORE OR LESS AND OWNED BY APOPKA CLEAR LAKE INVESTMENTS LLC, C/O KEN STOLTENBERG; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Apopka, Florida, on October 2, 1991 adopted Ordinance No. 653 which adopted the Comprehensive Plan for the City of Apopka; and

WHEREAS, the City of Apopka has subsequently amended the Comprehensive Plan for the City of Apopka, most recently through Ordinance No. 2361; and

WHEREAS, the City of Apopka's Local Planning Agency and the City Council have conducted the prerequisite advertised public hearings, as per Chapter 163, Florida Statutes, relative to the transmittal and adoption of this ordinance and the requirements for amendment to the Comprehensive Plan.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Apopka, Florida, as follows:

SECTION I: The City of Apopka hereby amends the Future Land Use Element of the adopted Comprehensive Plan as follows:

The Future Land Use Map is hereby amended and replaced in its entirety by Exhibit "A" of this Ordinance, and incorporated herein by reference.

SECTION II: This Ordinance shall become effective following adoption and upon issuance by the Department of Community Affairs or the Administration Commission, as may be applicable, a final order finding the amendment to be in compliance in accordance with Chapter 163.3184.

SECTION III: If any section or portion of a section or subsection of this Ordinance proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or portion of a section or subsection or part of this ordinance.

ORDINANCE NO. 2372
PAGE 2

SECTION IV: That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION V: This Ordinance shall become effective upon issuance of a final order by the Florida Department of Economic Opportunity finding the plan amendment in compliance in accordance with s.163.3184 (2)(a), Florida Statute.

ADOPTED at a regular meeting of the City Council of the City of Apopka, Florida, this ____ day of _____, 2014.

READ FIRST TIME: August 6, 2014

READ SECOND TIME
AND ADOPTED: _____

Joseph E. Kilsheimer, Mayor

ATTEST:

Janice G. Goebel, City Clerk

APPROVED AS TO FORM:

City Attorney

DULY ADVERTISED FOR PUBLIC HEARING: June 20, 2014
July 11, 2014

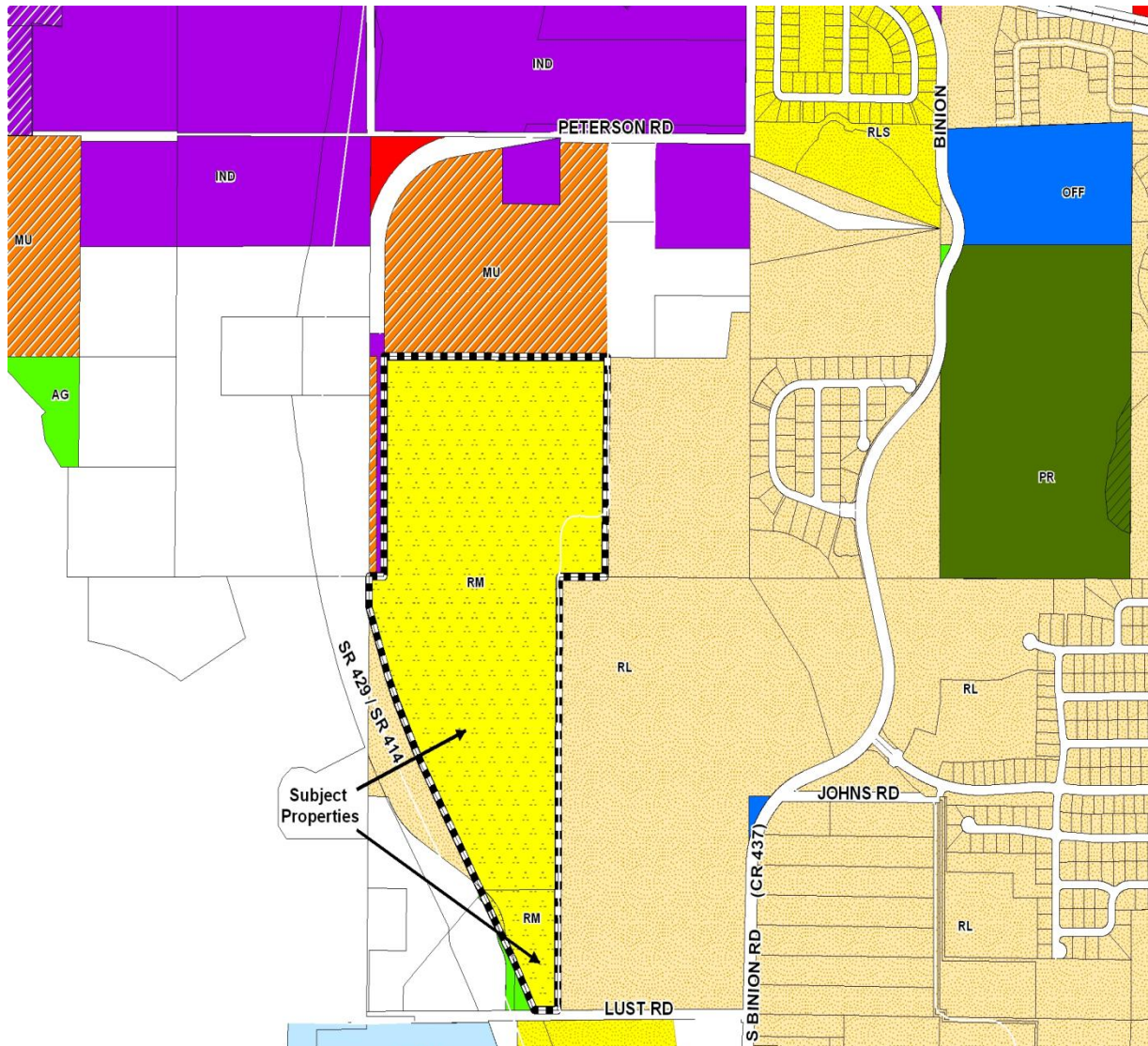


EXHIBIT "A"

Ordinance No. 2372

2014-01 – Avian Pointe - Apopka Clear Lake Investments LLC
Existing Max. Allowable Development: 454 Units
Proposed Max. Allowable Development: 948 Units
Proposed Large Scale Future Land Use Change
From: Residential Low (0-5 du/ac) and Agriculture (1 du/5 ac)
To: Residential Medium (0-10 du/ac)
Parcel ID #s: 07-21-28-0000-00-002, 07-21-28-0000-00-023
94.76 +/- Acres Combined

VICINITY MAP



AVIAN POINTE

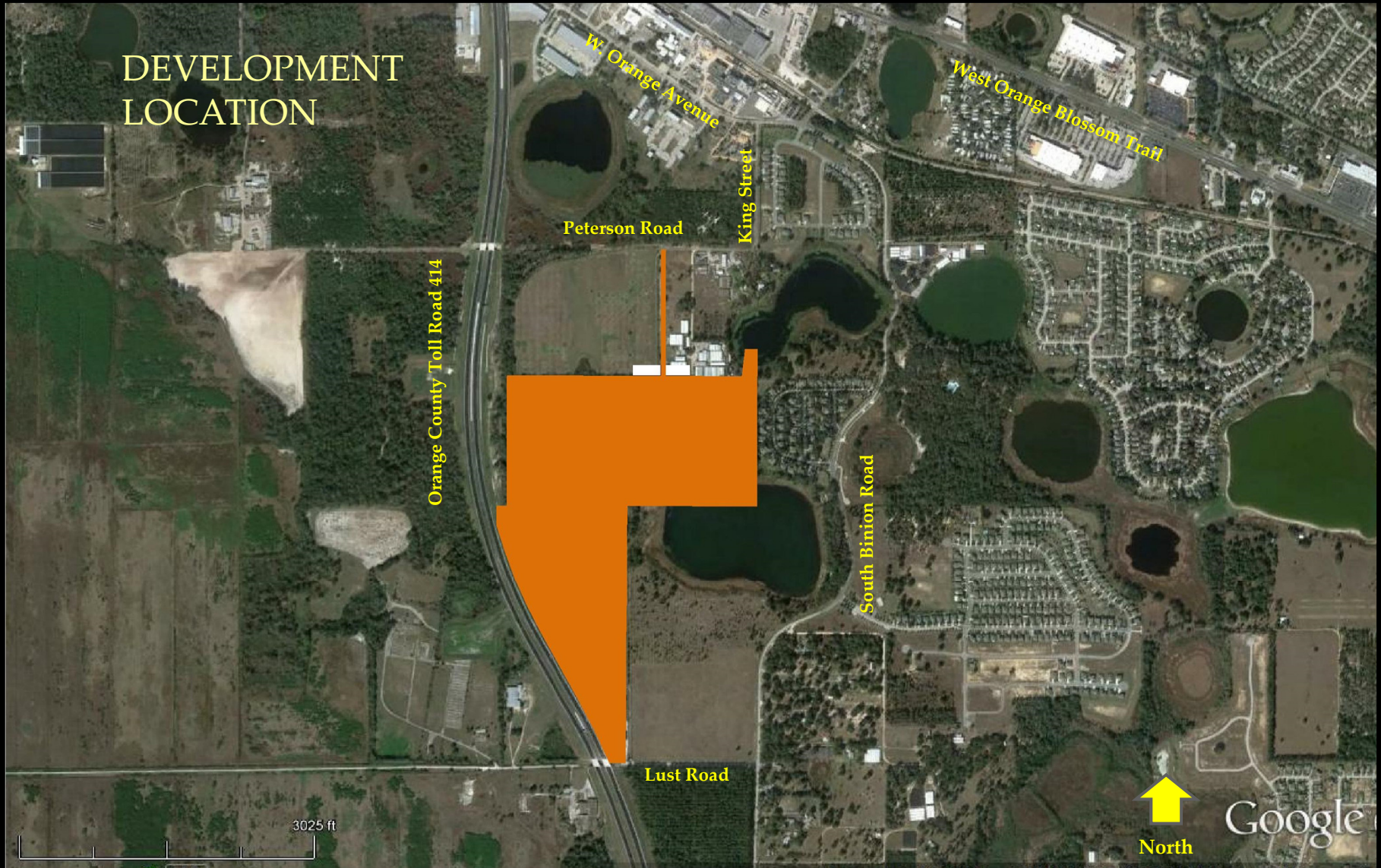


A MIXED USE RESIDENTIAL DEVELOPMENT

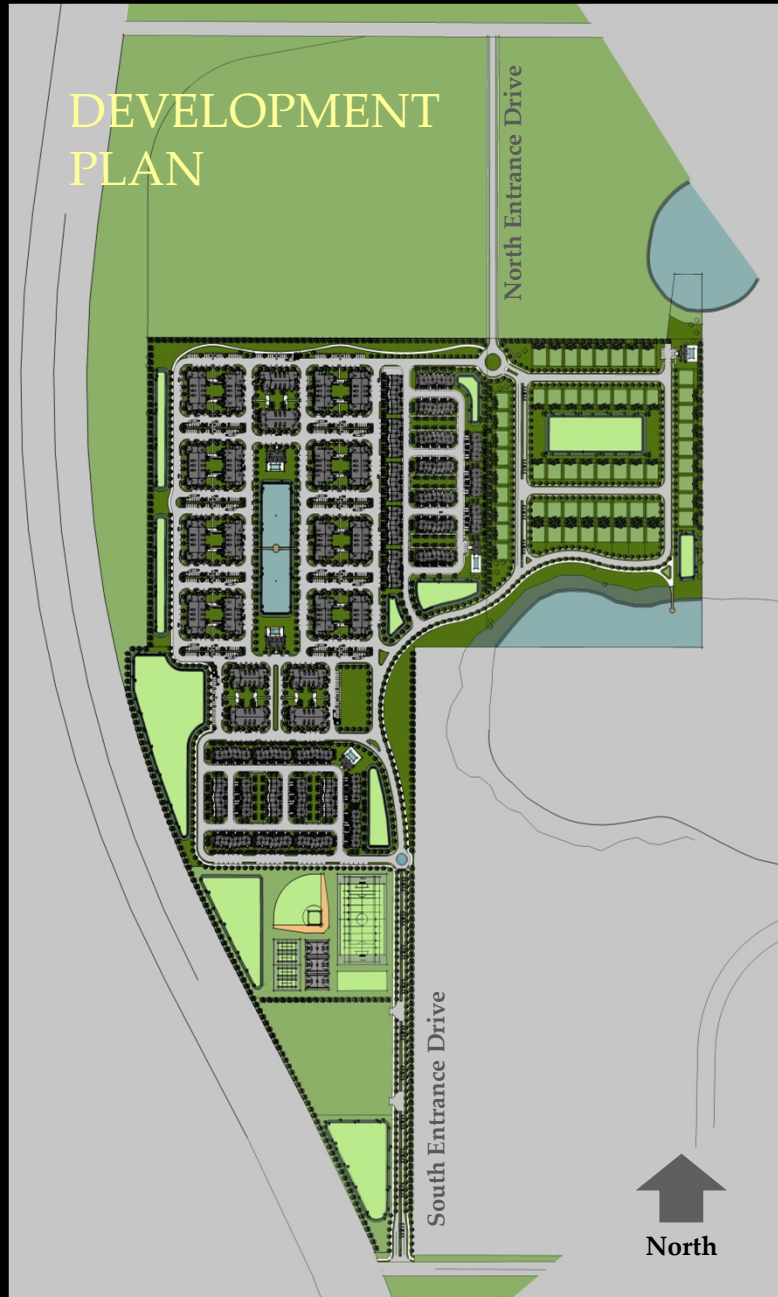
Future Land Use Amendment & Rezoning

City of Apopka
Planning Commission
Presentation
July 8, 2014

DEVELOPMENT LOCATION



DEVELOPMENT PLAN



Vehicular Access:

North: Peterson Road from King Street

South: Lust Road from South Binion Drive

Parcel A

Address: 2995 Peterson Road, Apopka, FL

PID No: 07-21-28-0000-00-015

Current Land Use: Low Res 0-5 DU/AC

Future Land Use: Low Res 0-5 DU/AC

Current Zoning: PUD, R1

Proposed Zoning: PUD, R1

Acreage: 30.34 AC

Parcel B

Address: 2771 Lust Road, Apopka, FL

PID No: 07-21-28-0000-00-002

07-21-28-0000-00-023

Current Land Use: Low Res 0-5 DU/AC

Future Land Use: Mixed Use, Med Res
0-10 DU/AC

Current Zoning: PUD, R1

Proposed Zoning: PUD, R3/FLEX

Acreage: 95.4 AC

Total Acreage: 125.74 AC



Signage



SITE CONCEPTS

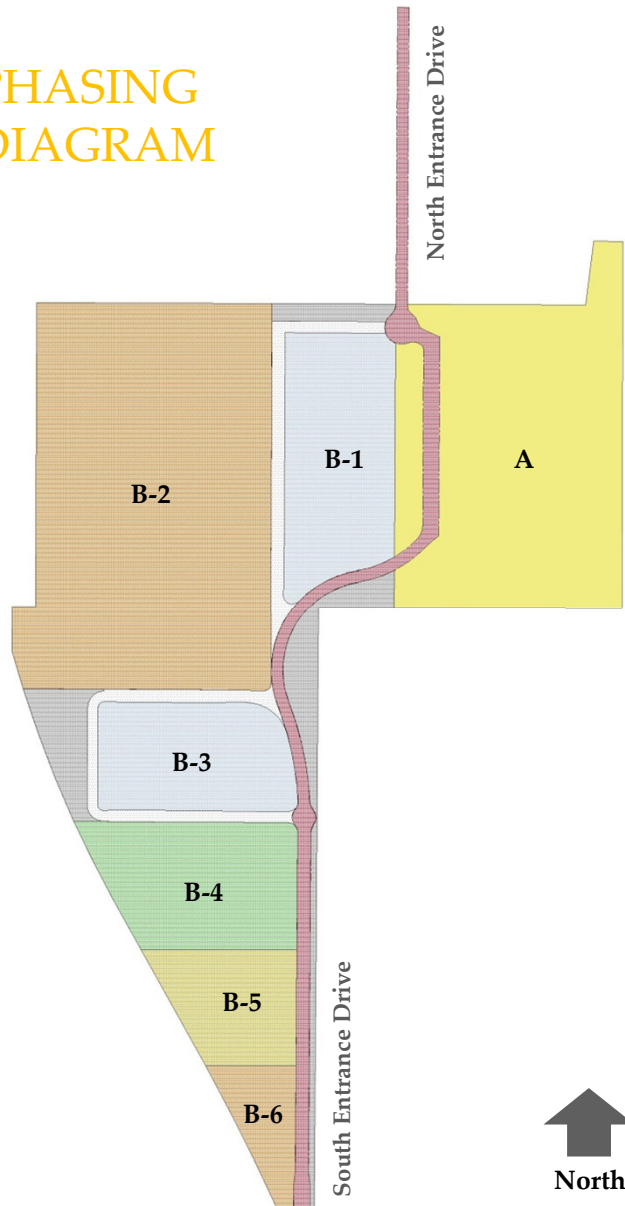
Landscaping



PUBLIC SPACE FEATURES



PHASING DIAGRAM



Parcel A

Address: 2995 Peterson Road, Apopka, FL
PID No: 07-21-28-0000-00-015
Current Land Use: Low Res 0-5 DU/AC
Future Land Use: Low Res 0-5 DU/AC
Current Zoning: PUD, R1
Proposed Zoning: PUD, R1
Acreage: 30.34 AC

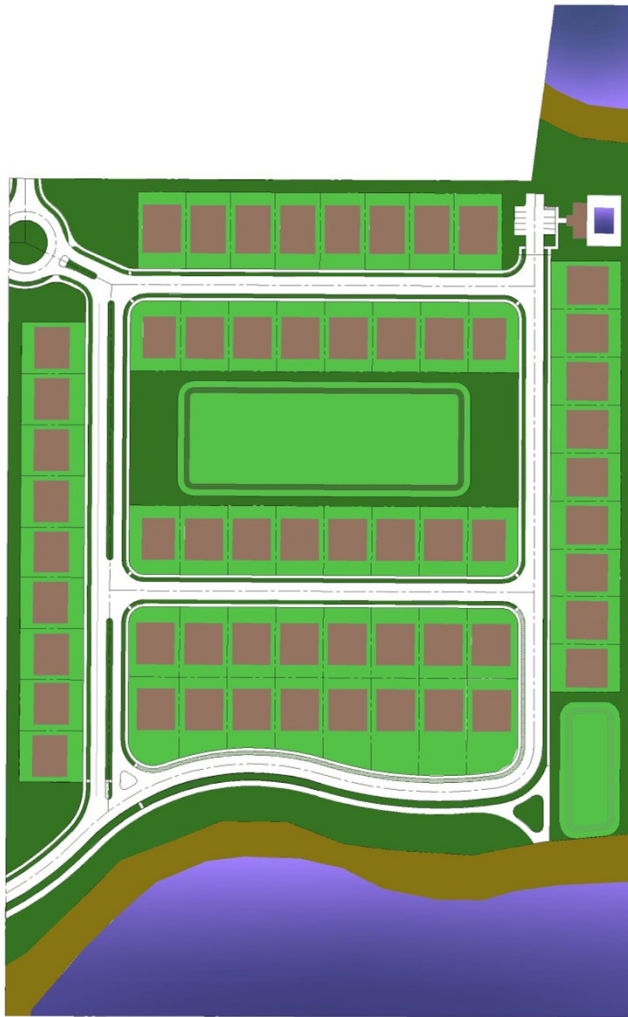
Parcel B

Address: 2771 Lust Road, Apopka, FL
PID No: 07-21-28-0000-00-002
07-21-28-0000-00-023
Current Land Use: Low Res 0-5 DU/AC
Future Land Use: Mixed Use, Med Res
0-15 DU/AC
Current Zoning: PUD, R1
Proposed Zoning: PUD, R3/FLEX
Acreage: 95.4 AC

Phases:

- A The Lakes at Avian Pointe
- B-1 North Mews
- B-2 The Commons
- B-3 South Mews
- B-4 Shared Recreation Area
- B-5 Flex Zone - Development
- B-6 Flex Zone - Open Space

A



North

The Lakes at Avian Pointe

30.34 AC

Current Use: Vacant

Approved Use: Single Family Res.

Proposed Use: Single Family Res.

Current Zoning: PUD/R-1

Proposed Zoning: PUD/R-1

Allowable Density: 0-5 DU/AC

Proposed Density: 0-5 DU/AC

58 Total DU

Minimum Lot Size: 8,000 SF

Maximum Lot Size: 11,330 SF

Home Features: Front Porch/Portico

Recessed Garage

On-Site Guest Parking

25' Front Setback

1 & 2 Story Homes

Energy Star Appliances

35' Max. Roof Height

Amenities: Lake Front Park

Public Bike Path/Trail

Clubhouse & Pool

Passive Open Space

Active Open Space

Lake Views

Shared Recreation Access



SUSTAINABLE LIVING



TRADITIONAL APPEAL





COMMUNITY ASSETS



B-1



North Mews Townhomes

11.59 AC

Current Use: Vacant

Approved Use: Single Family Residential

Proposed Use: Multi Family Townhomes

Current Zoning: PUD, R-1

Proposed Zoning: PUD, R-3

Allowable Density: 0-5 DU/AC

58 Total DU

Proposed Density: 0-10 DU/AC

114 Total DU

Minimum Lot Size: 1,488 SF

Maximum Lot Size: 1,632 SF

Home Features: Front Porch/Portico

Garage + Guest Pkg

2 Trees/Lot

2 & 3 Story Homes

Energy Star Appliances

45' Max. Roof Height

Amenities: Common Greenspace

Clubhouse & Pool

Passive Open Space

Active Open Space

Lake Views

Trail/Lake Front Park Access

Shared Recreation Access



VISUAL DIVERSITY



WALKABILITY



B-2



The Commons

39.63 AC

Current Use: Vacant

Approved Use: Single Family Residential

Proposed Use: Multi Family Apartments

Current Zoning: PUD, R-1

Proposed Zoning: PUD, R-3

Allowable Density: 0-5 DU/AC

Proposed Density: 0-12 DU/AC

484 Total DU

Minimum Unit Size: 1 BR, 750 SF

Maximum Unit Size: 3 BR, 1,295 SF

Home Features: Front Porch/Patio

Resident + Guest Pkg

2 & 3 Story Buildings

Energy Star Appliances

In-Unit Washer/Dryer

45' Max. Roof Height

Amenities: Public Bike Path/Trail

Central Lake/Pavilion

(2) Clubhouses & Pools

Fenced Dog Park

Passive Open Space

Active Recreation Space

Lake Views

Shared Recreation Access



COMMUNITY CHARACTER

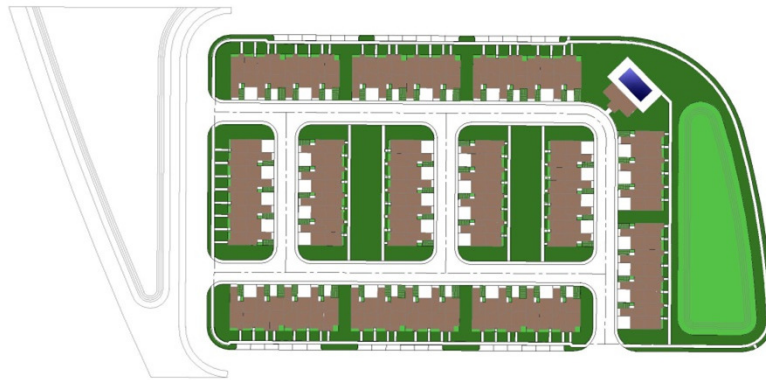




AMENITIES



B-3



South Mews

8.82 AC

Current Use: Vacant

Approved Use: Single Family Residential

Proposed Use: Multi Family Townhomes

Current Zoning: PUD/R-1

Proposed Zoning: PUD/R-3

Allowable Density: 0-5 DU/AC

Proposed Density: 0-12 DU/AC

102 Total DU

Minimum Lot Size: 1,488 SF

Maximum Lot Size: 1,632 SF

Home Features: Front Porch/Portico

Garage + Guest Pkg

2 Trees/Lot

2 & 3 Story Homes

Energy Star Appliances

45' Max. Roof Height

Amenities: Common Greenspace

Clubhouse & Pool

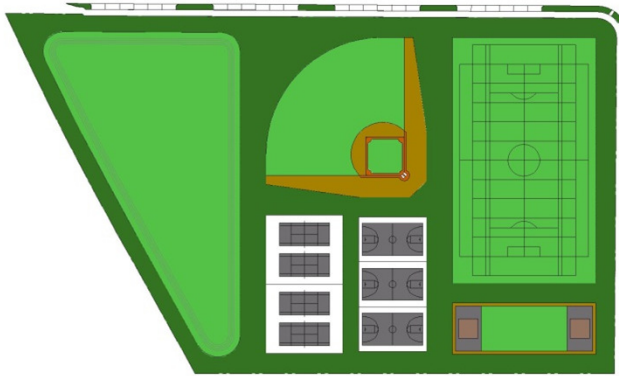
Passive Open Space

Active Open Space

Trail/Lake Front Park Access

Shared Recreation Access

B-4



Shared Recreation

10.36 AC

Current Use: Vacant

Approved Use: Single Family Residential

Proposed Use: Parks & Recreation

Current Zoning: PUD, R-1

Proposed Zoning: PUD, Mixed Use

Allowable Density: N/A

Proposed Density: N/A

Parcel Size: 10.36 AC

Amenities: Multi-Purpose Playing Field

Baseball/Softball Field

Tennis Courts

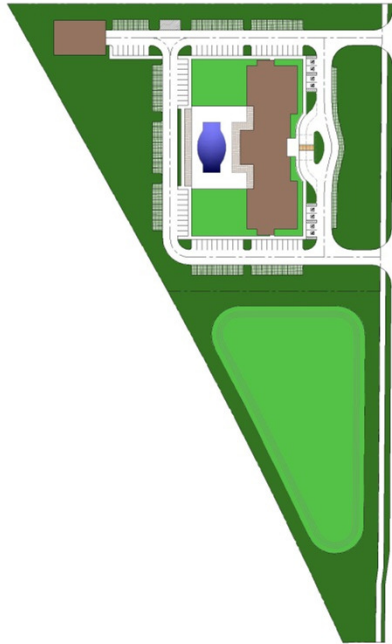
Basketball Courts

Playground/Tot Lot

Restrooms/Water Fountains



B-5
B-6



Boutique Hotel Concept Plan



Flex Zone

B-5 6.09 AC

B-6 3.02 AC

Current Use: Vacant

Approved Use: Single Family Residential

Proposed Use: Option 1 – 100 Key Hotel

Option 2 – School

Option 3 – Senior Housing

Current Zoning: PUD, R-1

Proposed Zoning: PUD, Flex

Allowable Density: TBD

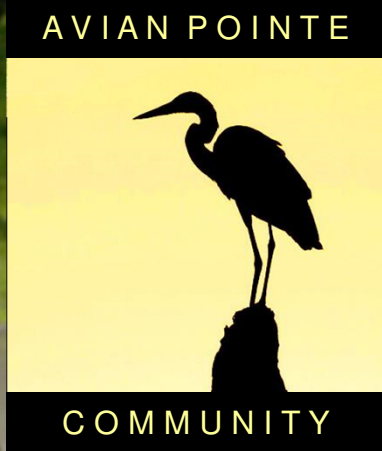
Proposed Density: TBD

Amenities: Lake Front Park Access
Public Bike Path/Trails
Community Recreation Areas

Features: Low/Med Density Setting
Toll Road Access
Airport Access
Public Transportation Access

Proximities: Lake Apopka
Orlando Apopka Airport
Downtown & South Apopka
New Hospital





Backup material for agenda item:

2. ORDINANCE NO. 2373 – FIRST READING – CODE OF ORDINANCES, PART III - LAND DEVELOPMENT CODE AMENDMENT – Amending the City of Apopka Code of Ordinances, Part III, Land Development Code, Article III – Overlay Zones, to create a Small Lot Overlay Zoning District.



**CITY OF APOPKA
CITY COUNCIL**

<input type="checkbox"/>	CONSENT AGENDA	MEETING OF:	August 6, 2014
<input checked="" type="checkbox"/>	PUBLIC HEARING	FROM:	Community Development
<input type="checkbox"/>	SPECIAL REPORTS	EXHIBITS:	Ordinance No. 2373
<input checked="" type="checkbox"/>	OTHER: Ordinance		Exhibit "A"
			Exhibit "B" Design Guidelines

SUBJECT: AMENDING THE CITY OF APOPKA CODE OF ORDINANCES, PART III, LAND DEVELOPMENT CODE, ARTICLE III – OVERLAY DISTRICTS, BY CREATING A SMALL LOT OVERLAY ZONING DISTRICT; AND REVISING THE DEVELOPMENT DESIGN GUIDELINES TO ADDRESS MAILBOX KIOSKS.

Request: ACCEPT THE FIRST READING OF ORDINANCE NO. 2373 - AMENDING THE CITY OF APOPKA CODE OF ORDINANCES, PART III, LAND DEVELOPMENT CODE, ARTICLE III – OVERLAY DISTRICTS, BY CREATING A SMALL LOT OVERLAY ZONING DISTRICT; HOLD IT OVER FOR SECOND READING & ADOPTION.

SUMMARY:

Attached Exhibit "A" is an amendment to the City's Land Development Code establishing an Overlay Zoning District related to small lot development within the City of Apopka. The purpose of the Small Lot Overlay Zoning District is to provide flexibility for a dynamic housing market; implement Comprehensive Plan policies that promote housing diversity; provide transition between lower density residential areas and more intense development such as commercial, office, industrial or other non-residential land uses, to provide transition between lower density residential areas and limited access highways; to create an increase in development options for properties assigned medium and high density future land use designations; to promote infill development while preserving the character of the existing residential neighborhoods; and to promote diversity in the size and type of new residential developments thereby providing housing opportunities for various lifestyles. The Overlay District delineates permitted uses and prohibitions or limitations on certain uses, as well as certain design standards.

As proposed, the Small Lot Overlay District is only eligible for properties that are assigned both a Residential High Density (0 – 15 un/ac) Future Land Use Designation and an R-3 zoning category. Also, the development site must be a minimum of fifteen acres but not more than eighty acres. The Planning Commission held two workshops to review and comment on the proposed Small Lot Overlay District. DRC has reviewed the proposed Small Lot Overlay District.

Based on comments and direction by the Planning Commission, an amendment to the Development Design Guidelines is also proposed to address mailbox kiosks. The proposed amendment to the Development Design Guidelines is provided as Exhibit "B" for information and discussion purposes and will appear on the City Council agenda for August 20 for final action.

<u>DISTRIBUTION:</u>		
Mayor Kilsheimer	Finance Director	Fire Chief
Commissioners (4)	HR Director	Public Ser. Director (2)
CAO/Richard Anderson	IT Director	City Clerk
Community Dev. Director	Police Chief	

PUBLIC HEARING SCHEDULE:

March 11, 2014 - Planning Commission (5:01 pm) – Tabled
April 8, 2014 – Planning Commission (5:01 pm) – Continued
May 10, 2014 – Planning Commission (5:01 pm)
June 3, 2014 – Planning Commission Workshop (7:00 pm)
July 8, 2014 – Planning Commission (5:01 pm)
August 6, 2014 - City Council 1st Reading (1:30 pm)
August 20, 2014 - City Council 2nd Reading (8:00 pm)

DULY ADVERTISED:

June 20, 2014 – Public Hearing Notice
August 8, 2014 – Ordinance Heading

RECOMMENDATION ACTION:

The **Planning Commission**, at its meeting on July 8, 2014, recommended approval (6-0) of the amendment to Article III of the Land Development Code to create a Small Lot Overlay Zoning District; and the amendment to the Development Design Guidelines to address mailbox kiosks.

Accept the First Reading of Ordinance No. 2373 and Hold it Over for Second Reading and Adoption on August 20, 2014.

ORDINANCE NO. 2353

AN ORDINANCE OF THE CITY OF APOPKA, FLORIDA, AMENDING THE APOPKA CODE OF ORDINANCES, PART III, LAND DEVELOPMENT CODE, ARTICLE III TO ESTABLISH A SMALL LOT OVERLAY ZONING DISTRICT; PROVIDING FOR APPLICABILITY; DIRECTIONS TO THE CITY CLERK; SEVERABILITY; CONFLICTS; AND AN EFFECTIVE DATE.

WHEREAS, Section 163.3202(1), Florida Statutes, requires that the City of Apopka, Florida (the “City”) adopt or amend and enforce land development regulations that are consistent with and implement the City’s adopted comprehensive plan; and

WHEREAS, Section 163.3201(3), Florida Statutes, encourages the use of innovative land development regulations and requires that all land development regulations be combined into a single land development code for the City; and

WHEREAS, from time to time, amendments and revisions to the City’s adopted comprehensive plan (the “Growth Management Plan”) and progress in the field of planning and zoning make it necessary or desirable to amend or revise the land development regulations of the City; and

WHEREAS, the City Council of the City of Apopka, deems it advisable to amend Article III of the Apopka Land Development Code establishing the Small Lot Overlay Zoning District; and

WHEREAS, the Apopka City Council hereby finds the Small Lot Overlay Zoning District is to provide flexibility for a dynamic housing market; implement Comprehensive Plan policies that promote housing diversity; provide transition between lower density residential areas and more intense development such as commercial, office, industrial or other non-residential land uses, to provide transition between lower density residential areas and limited access highways; to create an increase in development options for properties assigned medium and high density future land use designations; to promote infill development while preserving the character of the existing residential neighborhoods; and to promote diversity in the size and type of new residential developments thereby providing housing opportunities for various family sizes. The Overlay District delineates permitted uses and prohibitions or limitations on certain uses, as well as certain design standards; and

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Apopka, Florida, as follows:

SECTION I. The Code of Ordinances of the City of Apopka, Part III, Land Development Code, Article III, is hereby amended to add Section 3.04.00 Small Lot Overlay Zoning District to read as set forth in Exhibit “A” attached hereto.

SECTION II: APPLICABILITY: Unless otherwise stated, this Ordinance shall apply to cover all development within the delineated overlay district. Developments holding valid Final Development Plans (FDP) or Orders (FDO) shall not be subject to the provisions of this Ordinance unless the FDP/FDO expires or is revised subsequent to the effective date of this Ordinance.

ORDINANCE NO. 2353
PAGE 2

SECTION III: DIRECTION TO THE CITY CLERK: The City Clerk, or the Clerk's designee, is hereby authorized to include this amendment in the Apopka Code of Ordinances of the City of Apopka, Florida.

SECTION IV: SEVERABILITY: That if any section or portion of a section or subsection of this Ordinance proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect of any other section or portion of a section or subsection or part of this ordinance.

SECTION V: CONFLICTS: That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION VI: EFFECTIVE DATE: That this ordinance shall take effect upon passage and adoption.

READ FIRST TIME: March 19 August 6,
2014

READ SECOND TIME
AND ADOPTED: April 20, 2014

Joseph E. Kilsheimer ~~John H. Land~~, Mayor

ATTEST:

Janice G. Goebel, City Clerk

APPROVED AS TO FORM:

City Attorney

DULY ADVERTISED FOR PUBLIC HEARING: June 20, 2014
August 8, 2014

DRAFT
CITY OF APOPKA
3.04.00 - SMALL LOT OVERLAY ZONING DISTRICT

[Add new Section to Article III of the City’s Land Development Code]

Section 3.04.00 - Small Lot Overlay Zoning District

Section 3.04.01 – Definition

Small Lot: For purposes of Section 3.04.00, a lot with a width of less than 70 feet or an area less than 7,000 sq. ft. that accommodates a single family, duplex, or townhome dwelling unit.

Section 3.04.02 - Purpose

The purposes of the Small Lot Overlay District to:

1. Provide flexibility for a dynamic housing market;
2. Implement Comprehensive Plan policies that promote housing product diversity;
3. Provide transition between lower density residential areas and more intensely development commercial, office, industrial or other non-residential land uses, or limited access highways;
4. To increase development options for property assigned a high density future land use designations;
5. Promote infill development while preserving the character of the existing residential neighborhoods; and
6. Promote diversity in the size and type of new residential developments to provide housing opportunities for various family sizes and lifestyles.

Section 3.04.03 – Applicability

1. The regulations of this section apply to all properties within the Small Lot Overlay District delineated within a zoning ordinance, and shall apply to new development and redevelopment occurring therein.
2. Those parcels that are split by the Overlay District line shall be considered to be wholly within the boundary of the Overlay District if the majority of the acreage is located within the Overlay District.

Section 3.04.04 - Review Process

Application for a Small Lot Overlay District shall follow the same review and hearing process as a change of zoning application. A master site plan and development standards shall accompany the zoning application for the Overlay District and shall address the requirements of Section 2.02.18.K. Design details and illustrations for all residential structures, accessory structures, recreation facilities and equipment, mailbox and mail kiosks, walls and fences, and other structures as requested by the Community Development Director, shall be included with the development standards.

Section 3.04.05 - Location Criteria

1. A Small Lot Overlay District shall comply with each of the following location criteria:
 - a. Property must be assigned both a Residential High Future Land Use Designation and an R-3 zoning category.
 - b. A Small Lot Overlay District shall not be located within a half mile from another Small Lot Overlay District. This minimum separation distance is waived if at least fifty percent (50%) of the residential lands within a half mile radius of the Overlay District are assigned a zoning district that requires a minimum single-family residential lot size of 8,000 sq. ft. or larger.
 - c. Property comprising a Small Lot Overlay District shall be contiguous and generally compact.
2. A boundary line of a Small Lot Overlay District must satisfy one (1) of the following location criteria:
 - a. Located within a half mile from a commercial, office, or industrial use or zoning district comprising more than ten acres;
 - b. Located within a half mile from an entrance to a limited access highway, or abutting a limited access highway.

Section 3.04.06 - Development Standards

1. Unless otherwise addressed within Section 3.04.00, the development standards established for the R-3 zoning district shall apply.
2. Minimum and Maximum Area Requirements. A Small Lot Overlay District shall comprise a minimum of fifteen (15) acres but shall not exceed a maximum of eighty (80) acres.

3. Housing Types and Mix. For development proposing a small lot width of less than seventy (70) feet, a diversity of lot sizes or housing types shall be provided. If single family or duplex lots are proposed with a width less than fifty (50) feet, at least one-half (½) of the single family and/or duplex lots shall have a minimum width equal to or greater than fifty (50) feet. Apartment buildings are not allowed within the Small Lot Overlay District.
4. Common Open Space.
 - a. A minimum of thirty percent (30%) of the developable land shall be placed in useable open space. The common open space must be arranged to maximize usability.
 - b. For Small Lots with a front entry garage and a lot width less than fifty (50) feet, no more than twelve such lots shall occur in a row on the same side of the a street without separation by a common open space area.
5. Landscape Bufferyard. Minimum landscape buffer width adjacent to a local or collector road shall be fifteen (15) feet, and twenty (20) feet adjacent to an arterial road.
6. Alleyways. All alleyways shall be placed within a separate tract owned by a homeowners association. Street lighting shall be provided along alleyways, particularly at intersections of an alley and a street.
7. Amenities and Recreational Facilities. The type and value of amenities and recreation facilities or equipment shall be evaluated based on the number of dwelling units within a proposed in the master site plan.
8. Vehicle Access Points.
 - a. All townhome and duplex dwelling lots shall have a vehicle access point via a rear alley; no less than two-thirds of the single family lots with a width less than fifty (50) feet shall have vehicle access points via a rear alley.
 - b. All Small Lot, duplex and townhome lots shall include a two-car enclosed garage
 - c. A minimum of four (4) parking spaces shall be provided for each single family, duplex or townhome unit unless otherwise determined through a parking study that indicates fewer parking spaces would be needed. The parking study must be accepted by the City Engineer and approved by the City Council. If a lot is unable to accommodate a minimum of four parking spaces, up to two (2) parking spaces may be placed within parking lots or on-street parking spaces located outside the street travel lane.
 - d. Where on-street parking abuts a residential lot, vehicle access to a garage must occur from a rear alley.

9. Building Setbacks

	Minimum Lot width (feet) ⁽¹⁾	Minimum Yard Setbacks (feet)				Maximum Lot Coverage (%)
		Front ⁽²⁾	Rear ⁽³⁾	Side ⁽⁴⁾	Corner	
Small Lot	40	15/10	20	4 min.; 10 total	15	75%
Small Lot	50	20	20	5	20	70%
Small Lot	60	20	20	5	20	70%
Townhome	18, 20, 22, 25	15/10	15	⁽⁵⁾	15	80%

- 1) Width of a single family or duplex lot shall not be less than forty (40) feet along any point of the length of the lot.
- 2) Setback to primary structure\setback to porch.
- 3) Setback to primary structure.
- 4) Side yard setback is zero where duplex and townhome walls separate dwelling units.
- 5) Twenty feet between buildings.

10. Garage Setbacks

a. Single Family Home or Duplex

- 1.) Front-entry garage: minimum 30 feet from front property line.
- 2.) Side-entry garage: minimum 25 feet from front or side yard property line
- 3.) Rear-entry garage: minimum 22 feet from the rear property line.

b. Townhomes.

- 1.) Front-entry or side-entry garage is not allowed.
- 2.) Rear-entry garage (as measured from the rear property line):
 - (a) Garage placed ten or fewer feet from rear property line: minimum of five (5) feet.
 - (b) Garage placed more than ten feet from rear property line: minimum of twenty-two (22) feet.

11. Individual townhome buildings shall have no more than six attached dwelling units.

12. Each single family structure, duplex unit, or townhome dwelling unit shall be placed within its own lot.

13. Along an Overlay District perimeter, small lots shall not abut existing platted residential lots with a lot width of seventy five (75) feet or greater unless a ten (10) foot buffer tract with a six-foot high buffer wall, or alternatively a twenty (20) foot landscape bufferyard is provided.

3.04.00 - SMALL LOT OVERLAY ZONING DISTRICT

14. Any portion of a vehicle parked within a driveway shall not extend into any area of an alley, street, sidewalk, or public right-of-way. Vehicles parked within a driveway located on a residential lot shall be oriented perpendicular to the street with the front or back of the vehicle facing a garage door. This regulation shall also be incorporated into the homeowners association code, covenant and restriction document.

Section 3.04.07 - Design Guidelines

1. Subdivision design and site layout will avoid the appearance of a long row of dwelling units. Open space and street pattern shall be designed to establish breaks between housing rows.
2. Subdivision design occurs in block form with similarly designed housing types grouped together. Streets are interconnected and cul-de-sacs are discouraged.
3. Streets and alleyways are to be designed to accommodate turning movements for large utility and emergency vehicles.
4. Subdivision and street design shall allow for efficient garbage collection and utility service. Right-of-way and streets to be designed to provide sufficient space for sanitation vehicles to access refuse containers. Where on-street parking is provided, the development plan must demonstrate that the outside travel lanes will allow sanitation service vehicles to efficiently serve refuse containers within driveways or other locations.
5. Pedestrian systems are an integral part of each development. Community design shall incorporate street and pathway systems that are pedestrian and bicycle friendly.
6. Unless otherwise accepted by the Local U.S. Post Master, mail delivery for Small Lots with a width less than fifty (50) feet and townhome mail boxes shall occur at a sheltered mailbox kiosk. Mailbox kiosks shall be covered by a shelter structure sufficient to project the patron and delivery personnel from inclement weather. Design and appearance of the mailbox kiosk shall be compatible with architectural theme for homes in the residential community, and shall meet the intent of the Development Design Guidelines. Development applicant must obtain letter from Local U.S. Postal Master accepting proposed mailbox or kiosk system.
7. Mailboxes located at the front of a single family lot shall be decorative and have a uniform color and appearance. Mailboxes are not allowed along a rear alley.

Section 3.04.08 – Architectural Appearance and Building Design

1. Minimum Residential Livable Area. No less than seventy-five percent (75%) of all single-family or duplex dwelling units shall have a minimum livable area of 1,700 square feet. The minimum livable area of a single family home or duplex dwelling unit shall not be less than 1,500 square feet, and not less than 1,350 square feet for a townhome unit.
2. Duplexes and townhomes must be designed to architecturally blend with the surrounding single-family dwellings.

3.04.00 - SMALL LOT OVERLAY ZONING DISTRICT

3. Number of bedrooms provided for each residential type shall comply with the following minimum and maximum standards:

Residential Type	Minimum Number of Bedrooms	Maximum Number of Bedrooms
Single Family Home	2	4
Duplex Unit	2	3
Townhome Unit	2	3

4. Front building entrance shall be featured with a porch, portico, or similar entry-feature. A porch must have a minimum depth of five (5) feet and must be designed to accommodate at least two persons. A portico shall be flush with or extend beyond the front wall of the dwelling unit.
5. The rear of any residential building facing a public street or adjacent established residential neighborhood shall be treated with the same architectural quality as the front façade regarding fenestration, articulation and roofline. Substantial window areas shall overlook streets.
6. Single family and duplex units are limited to two stories; townhome buildings abutting or near single family residential shall be limited to two stories.
7. Architectural exterior elevations shall vary among all housing types but have color unified schemes to create diversity in exterior appearances and style.
8. A front entry garage does not extend beyond the front building wall.

Section 3.04.09 - Accessory Structures

1. No sheds or similar outdoor storage facilities are allowed within a Small Lot.
2. No swimming pools are allowed within a Small Lot.
3. Metal, vinyl, or other similar materials shall not be used for patios, porticos or porches that extend beyond the wall of the primary residential structure. Materials used for these features shall be compatible with those of the primary residential structure.
4. Fences shall not be allowed within front yards abutting common areas unless the fence has a height of four feet or less with a gate that leads to a public walkway. Fences located at the rear or side yard of lots less than fifty (50) feet wide or any lot with access from a rear alley, shall be a wrought-iron grate style fence to avoid appearance of clutter and to allow visibility along alleyways. A fence within a rear yard of any lot shall not exceed the height of any abutting common area wall.

Section 3.04.10 - Utilities

Air conditioning units or similar utilities shall be placed behind the residential building and screened from view from a street. If the side yard setback is 7.5 feet or greater, then the air condition unit or similar utility may be placed in a side yard.

Section 3.04.11 – Maintenance and Community Management

1. All dwelling units with the Small Lot Overlay District shall be subject and beholden to a single master homeowners association. The homeowners association shall be responsible for enforcing all conditions and terms of the code, covenants and restrictions established within public records.
2. All common areas and lawn areas within any lot with a width less than fifty (50) feet shall be maintained the property owners association unless another maintenance program is approved by the City Council. Any shared residential driveways shall be maintained by the homeowners association. All parking spaces adjacent to or outside the travel lanes shall be maintained by the homeowners association unless otherwise accepted by the City Council as part of the public right-of-way.
3. A disclaimer statement shall be incorporated into the homeowners association's code, covenant, and restrictions document notifying the property owners that should the Association fail to maintain commons areas or required laws, the City may hold the Association or the property owner responsible.

EXHIBIT “B”

Section 3.12., Mailbox Kiosk Design; Residential Design Standards, Development Design Guideline

Design and appearance of a mailbox kiosk are compatible with the architectural theme for homes and community buildings in the residential community. Mailbox kiosks are covered by a shelter structure sufficient to protect the patron, mail, and delivery personnel from inclement weather. Acceptable and Undesirable design examples appear below.

A. Mailbox Kiosk (aka Cluster Mailbox Shelters)

1. Acceptable Design Examples



2. Undesirable Design Examples



Backup material for agenda item:

3. ORDINANCE NO. 2374 – FIRST READING – VACATE - Apopka Woods, LLC - Vacating a portion of a Utility Easement - 1472 W. McCormick Road.



CITY OF APOPKA CITY COUNCIL

PUBLIC HEARING
 ANNEXATION
 PLAT APPROVAL
 OTHER: Ordinance

MEETING OF: August 6, 2014
FROM: Community Development
EXHIBITS: Vicinity Map
Legal Description
Ordinance No. 2374
Utility Release Letters

SUBJECT: **ORDINANCE NO. 2374- APOPKA WOODS, LLC - VACATING A UTILITY EASEMENT - 1472 W. MCCORMICK ROAD**

Request: **ACCEPT THE FIRST READING OF ORDINANCE NO. 2374 - VACATING A UTILITY EASEMENT FOR APOPKA WOODS, LLC; AND HOLD IT OVER FOR SECOND READING AND ADOPTION.**

SUMMARY:

OWNER/APPLICANT: Apopka Woods, LLC, c/o Jeff Pelock
LOCATION: 1472 W. McCormick Road
LAND USE: Residential Low (0-5 du/ac)
ZONING: R-2
EXISTING USE: Single-Family Residence
AREA TO BE VACATED: 5,440 Sq. Ft.
RELATIONSHIP TO ADJACENT PROPERTIES:

<i>Direction</i>	<i>Future Land Use</i>	<i>Zoning</i>	<i>Present Use</i>
North (County)	Institutional	A-1	County Northwest Water Reclamation Facility
East (County)	Institutional	A-1	County Northwest Water Reclamation Facility
South (Ocoee)	Low Density Residential	R-1A	McCormick Woods Res. Subdivision
West (City)	Commercial; Residential Low Density	C-1/PUD	Vacant undeveloped

DISTRIBUTION:

Mayor Kilsheimer	Finance Director	Public Ser. Director (2)
Commissioners (4)	HR Director	City Clerk (4)
CAO Richard Anderson	IT Director	Fire Chief
Community Dev. Director	Police Chief	

G:\Shared\4020\Planning_Zoning\Vacate\1472 W. McCormick Road

**CITY COUNCIL – AUGUST 6, 2014
APOPKA WOODS, LLC - VACATE
PAGE 2**

ADDITIONAL COMMENTS:

The applicant is seeking to vacate an exclusive utility easement with Duke Energy located along the eastern property line of 1472 W. McCormick Road. The eight (8) foot wide utility easement that will be vacated is described in the legal description. Vacating this utility easement is necessary to accommodate the construction of seventy-six (76) residential homes for the Apopka Woods subdivision. Vacating the utility easement will not affect any abutting property owners.

PUBLIC HEARING SCHEDULE:

August 6, 2014 - City Council - 1st Reading (1:30 p.m.)
August 20, 2014 - City Council - 2nd Reading (8:00 p.m.)

DULY ADVERTISED:

July 18, 2014 - Public Hearing Notice
August 8, 2014 - Ordinance Heading Ad
September 19, 2014 - Full Publication of Ordinance

RECOMMENDED ACTION:


The **Development Review Committee** recommends approval of the request to vacate a portion of the existing utility easement as described in the legal description.

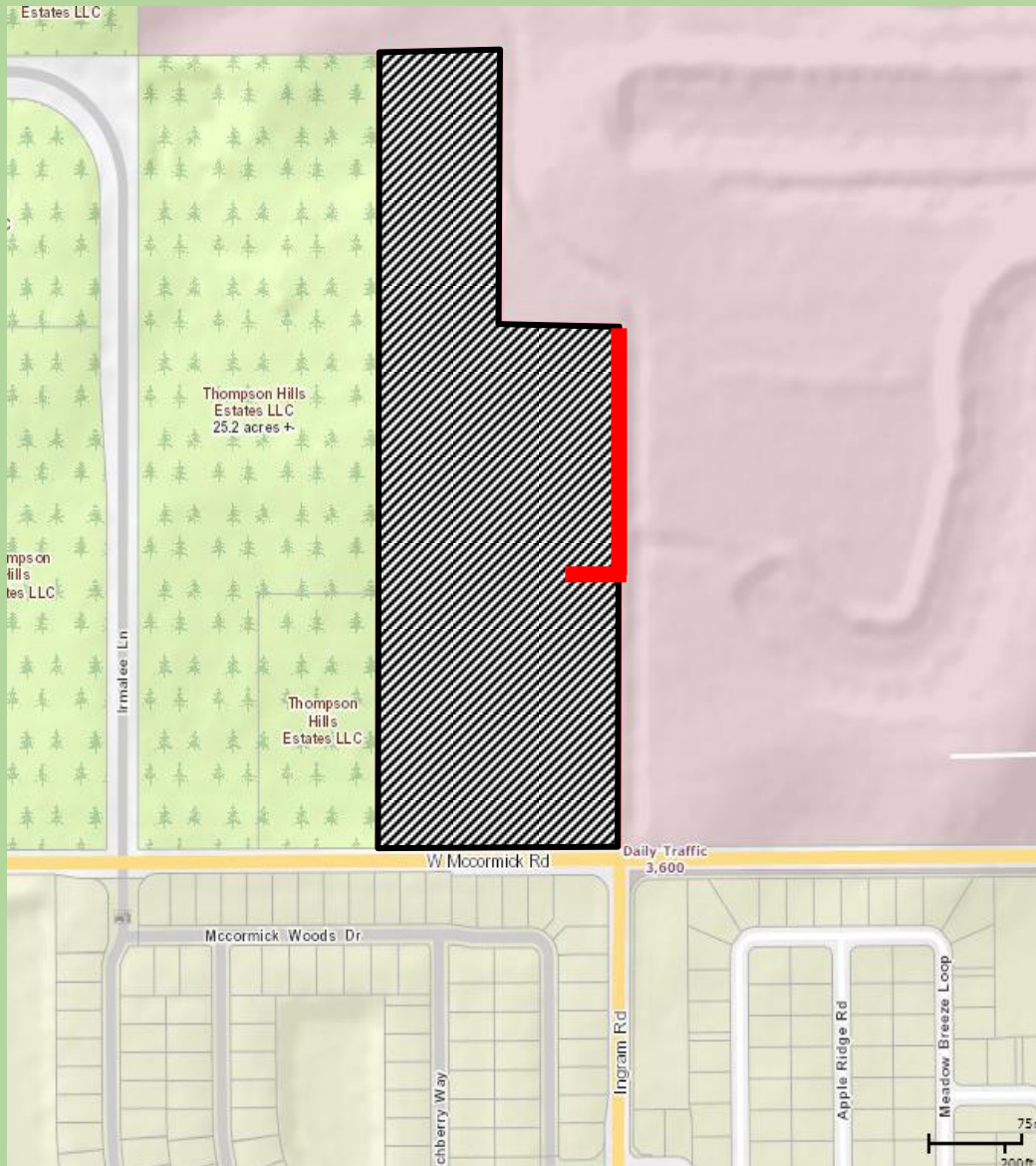
Accept the First Reading of Ordinance No. 2374, and Hold it Over for Second Reading and Adoption on August 20, 2014.

Apopka Woods, LLC
Proposed Vacate of Existing Utility Easement
1472 W. McCormick Road
Parcel ID No.: 32-21-28-0000-00-002

VICINITY MAP



-  Vacate Area
-  Property



ORDINANCE NO. 2374

AN ORDINANCE OF THE CITY OF APOPKA, FLORIDA, TO VACATE A PORTION OF A UTILITY EASEMENT LOCATED AT 1472 WEST MCCORMICK ROAD; PROVIDING DIRECTIONS TO THE CITY CLERK, FOR SEVERABILITY, FOR CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, pursuant to provisions of Florida Statutes, Section 336.10, a Petition has been filed by Apopka Woods, LLC to vacate, abandon, discontinue, renounce and disclaim a portion of an existing utility easement located at 1472 West McCormick Road, as shown in Exhibit "A"; and

WHEREAS, Duke Energy (f/k/a Progress Energy) has no objection to the abandonment of a portion of the existing utility easement; and

WHEREAS, the City Council has determined that under the proposed circumstances there exists no public need for this existing easement; and

WHEREAS, after public notice in accordance with Florida Statute 336.10, the City Council has determined that it is not contrary to public interest to vacate and abandon said existing easement.

NOW THEREFORE, BE IT ORDAINED, by the City Council of the City of Apopka, Florida, as follows:

Section 1. That the following lands shall be officially closed, discontinued, and vacated:

Legal Description:

The South 180 feet of the East 175 feet of the East ½ of the NW ¼ of the NE ¼ of Section 32, Township 21 South, Range 28 East. The 8 feet of the above described property, herein referred to as easement area and the East 8 feet and the South 8 feet of the North 584 feet of the East 110 feet of the East ½ of the NW ¼ of the NE ¼ (Less the South 180 feet of the East 175 feet) of Section 32, Township 21 South, Range 28 East.

Containing: 5,440 Square Feet, More or Less

Section II. NOTICE. That notice of the adoption of this Ordinance be published and the Ordinance be filed with the Clerk of the Circuit Court of Orange County, Florida, and duly recorded among the Public Records of Orange County, Florida.

Section III. SEVERABILITY. That if any section or portion of a section or subsection of this Ordinance proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect of any other section or portion of section or subsection or part of this Ordinance.

Section IV. CONFLICT. That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

ORDINANCE NO. 2374
PAGE 2

Section V. EFFECTIVE DATE. That this Ordinance shall take effect upon the date of adoption.

READ FIRST TIME: August 6, 2014

READ SECOND TIME
AND ADOPTED: August 20, 2014

Joseph E. Kilsheimer, Mayor

ATTEST:

Janice G. Goebel, City Clerk

APPROVED AS TO FORM:

City Attorney

DULY ADVERTISED FOR PUBLIC HEARING: July 18, 2014
August 8, 2014



DOC # 20140303127 B: 10761 P: 3122
06/19/2014 07:54 AM Page 1 of 2
Rec Fee: \$18.50
Deed Doc Tax: \$0.00
Mortgage Doc Tax: \$0.00
Intangible Tax: \$0.00
Martha O. Haynie, Comptroller
Orange County, FL
Ret To: SIMPLIFILE LC

RELEASE OF EASEMENT

COUNTY USE ONLY

WHEREAS, by instrument dated September 7, 1972, R.E. Marden and Cora Lee S. Marden did grant and convey unto FLORIDA POWER CORPORATION, a Florida corporation, (**Duke Energy Florida, Inc. d/b/a Duke Energy is the successor in interest to the original grantee and thereafter all references will be to Duke Energy**), a right-of-way easement subsequently recorded December 7, 1972 in O.R. Book 2321 at Page 308 Instrument No. 568817 of the Public Records of Orange County, Florida, covering the following-described lands in Orange County, Florida, to wit:

The East 8 feet and the South 8 feet of the North 584 feet of the East 110 feet of the East ¼ of the NW ¼ of the NE ¼ (LESS the South 180 feet of the East 175 feet) of Section 32, Township 21 South, Range 28 East.

and

WHEREAS, DUKE ENERGY has been requested to release the above-described right-of-way easement, and DUKE ENERGY is willing to release said easement;

NOW, THEREFORE, WITNESSETH, that DUKE ENERGY, for and in consideration of the sum of One Dollar and of other good and valuable considerations, receipt of which is hereby acknowledged, has released and discharged and by these presents does release and discharge all of the right, title, interest, claim and demand which said DUKE ENERGY, has under and by virtue of the above-described easement.

RELEASE

IN WITNESS WHEREOF, said DUKE ENERGY has caused this Release of Easement to be signed in its corporate name by its authorized representative, witnessed and attested, this 17 day of June, 2014.

WITNESSES:

DUKE ENERGY FLORIDA, INC.
d/b/a DUKE ENERGY

Nick Brana

By: [Signature]
Kris Tietig, Manager of Land Services

NICK BRANA
Print Name

3300 Exchange Place
Lake Mary, FL 32742



[Signature]

LINDA BAUER
Print Name

STATE OF FLORIDA

COUNTY OF Seminole

The foregoing document was acknowledged before me this 18th day of JUNE, 2014, by Kris Tietig, as Manager of Land Services of DUKE ENERGY FLORIDA, INC., d/b/a DUKE ENERGY, a Florida corporation, on behalf of the corporation who is personally known to me or who has produced _____ as identification and who did not take an oath.



[Signature]
Notary Public
LINDA R BAUER
Print Name

Serial Number:
My Commission Expires:

(SEAL)

Backup material for agenda item:

4. ORDINANCE NO. 2375 – FIRST READING – VACATE - Susan Van Alstine - Vacating a Portion of a Drainage and Utility Easement - 1738 Lucky Pennie Way.



**CITY OF APOPKA
CITY COUNCIL**

X PUBLIC HEARING
 ANNEXATION
 PLAT APPROVAL
X OTHER: Ordinance

MEETING OF: August 6, 2014
FROM: Community Development
EXHIBITS: Vicinity Map
 Legal Description
 Ordinance No. 2375
 Utility Release Letters

SUBJECT: ORDINANCE NO. 2375 – SUSAN VAN ALSTINE - VACATING A PORTION OF A DRAINAGE AND UTILITY EASEMENT- 1738 LUCKY PENNIE WAY

Request: ACCEPT THE FIRST READING OF ORDINANCE NO. 2375 - VACATING A PORTION OF A DRAINAGE AND UTILITY EASEMENT FOR SUSAN VAN ALSTINE; AND HOLD IT OVER FOR SECOND READING AND ADOPTION.

SUMMARY:

OWNER/APPLICANT: Susan VanAlstine

LOCATION: 1738 Lucky Pennie Way

LAND USE: Residential Medium (0-10 du/ac)

ZONING: R-3

EXISTING USE: Single-Family Residence

AREA TO BE VACATED: 30.84 +/- Sq. Ft.

RELATIONSHIP TO ADJACENT PROPERTIES:

Direction	Land Use	Zoning	Present Use
North - City	Residential Medium (0-10 du/ac)	R-3	Single Family Residence
East - City	Residential Medium (0-10 du/ac)	R-3	Single Family Residence
South - City	Residential Medium (0-10 du/ac)	R-3	Single Family Residence
West - City	Residential Medium (0-10 du/ac)	R-3	Single Family Residence

DISTRIBUTION:

Mayor Kilsheimer	Finance Director	Public Ser. Director (2)
Commissioners (4)	HR Director	City Clerk (4)
CAO Richard Anderson	IT Director	Fire Chief
Community Dev. Director	Police Chief	

G:\Shared\4020\Planning_Zoning\Vacate\1738 Lucky Pennie Way- Susan VanAlstine\1 1738 Lucky Pennie Way- Susan VanAlstine

ADDITIONAL COMMENTS:

The applicant is seeking to vacate a one foot wide portion of along the eastern boundary on the existing 7.5 foot wide drainage and utility easement located along the rear property line at 1738 Lucky Pennie Way. The portion of the easement that will be vacated is described in the Legal Description. Vacate of this portion of the easement is necessary to accommodate the installation of a screen enclosure around an existing swimming pool on the property. A lift station tract owned by the City of Apopka abuts the rear property line. Vacating a portion of the drainage and utility easement will not affect any abutting property owners.

Public Services has evaluated the site and has agreed to the requested vacate as long as an easement is established that grants access to the utility area on the west side of the property. Additionally, the utility companies have been contacted and there are no objects to the request.

PUBLIC HEARING SCHEDULE:

August 6, 2014 - City Council - 1st Reading (1:30 p.m.)
August 20, 2014 - City Council - 2nd Reading (8:00 p.m.)

DULY ADVERTISED:

July 18, 2014 - Public Hearing Notice
August 8, 2014 - Ordinance Heading Ad
September 19, 2014 - Full Publication of Ordinance

RECOMMENDED ACTION:



The **Development Review Committee** recommends approval of the request to vacate a portion of the existing drainage and utility easement as described in the legal description.

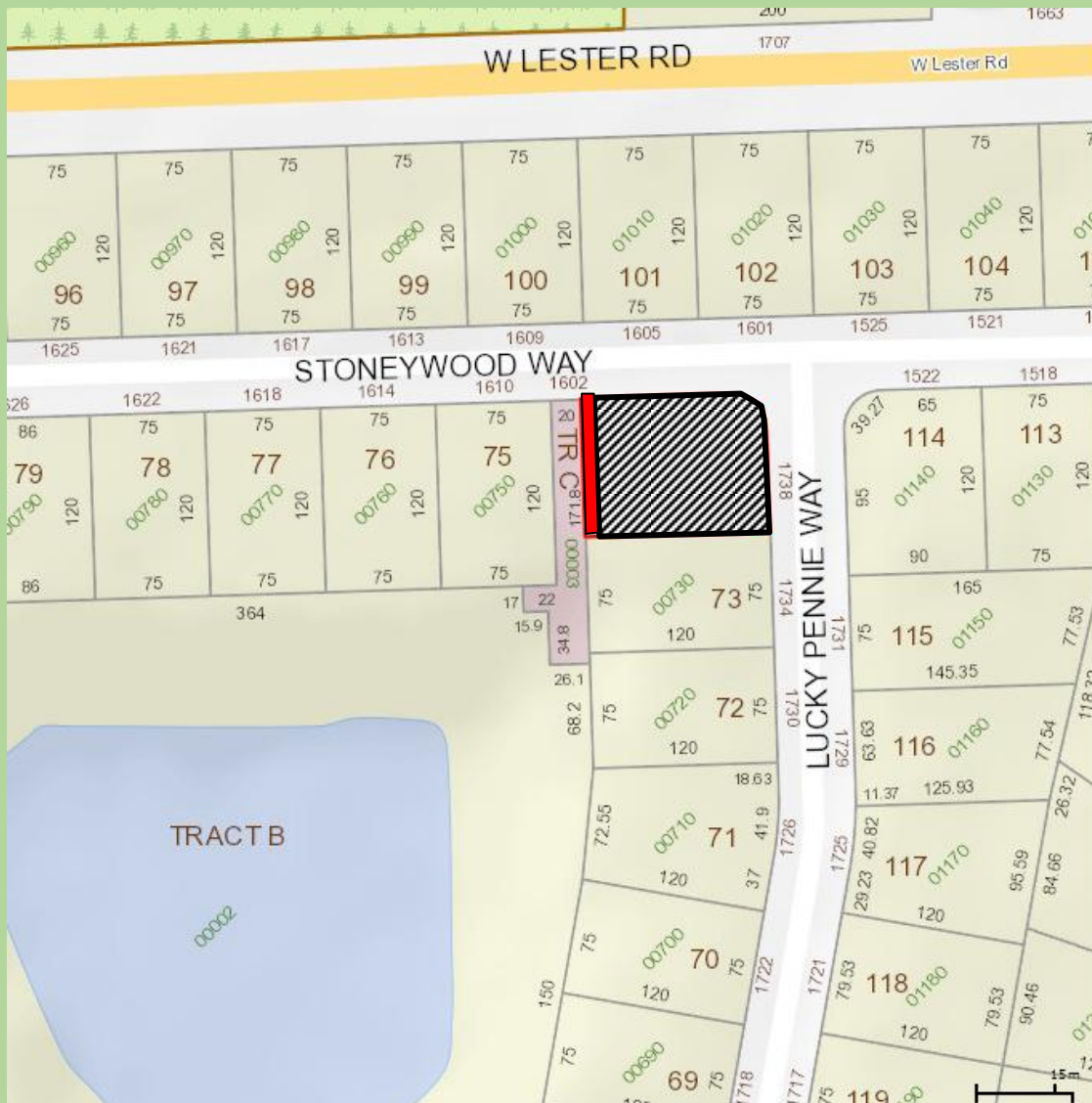
Accept the First Reading of Ordinance No. 2375, and Hold it Over for Second Reading and Adoption on August 20, 2014.

Susan VanAlstine
Proposed Vacate of Existing Drainage and Utility Easement
1738 Lucky Pennie Way
Parcel ID: 32-20-28-7830-00-740

VICINITY MAP



-  Vacate Area
-  Property



ORDINANCE NO. 2375

AN ORDINANCE OF THE CITY OF APOPKA, FLORIDA, TO VACATE A PORTION OF THE DRAINAGE AND UTILITY EASEMENT LOCATED AT 1738 LUCKY PENNIE WAY; PROVIDING DIRECTIONS TO THE CITY CLERK, FOR SEVERABILITY, FOR CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, pursuant to provisions of Florida Statutes, Section 336.10, a Petition has been filed by Susan VanAlstine to vacate, abandon, discontinue, renounce and disclaim a portion of existing drainage and utility easement located at 1738 Lucky Pennie Way, as shown in Exhibit "A"; and

WHEREAS, CenturyLink (f/k/a Embarq), Bright House Network (f/k/a Time Warner Cable), Progress Energy (f/k/a Florida Power), and Lake Apopka Natural Gas District have no objection to the abandonment of a portion of the existing utility easement; and

WHEREAS, the City Council has determined that under the proposed circumstances there exists no public need for this existing easement; and

WHEREAS, after public notice in accordance with Florida Statute 336.10, the City Council has determined that it is not contrary to public interest to vacate and abandon said existing easement.

NOW THEREFORE, BE IT ORDAINED, by the City Council of the City of Apopka, Florida, as follows:

Section 1. That the following lands, and graphically depicted by the attached Exhibit "A," shall be officially closed, discontinued, and vacated:

Legal Description:

A parcel of land being a portion of the 7.50 foot cable, drainage and utility easement, being a portion of lot 74, Stonewood Phase II, according to the plat thereof, as recorded in Plat Book 52, pages 26-29, Public Record of Orange County, Florida, Being more particularly described as follows: Commence at the Southwest corner of Lot 74, thence S 89 degrees 36' 44" E, along the South line of Lot 74, for a distance of 7.50 feet; thence N 00 degrees 23' 16" E, parallel with the West line of Lot 74 along the East line of the 7.50 foot easement, for a distance of 18.78 feet, to the point of beginning; thence, continue along the east line of the 7.50 foot easement, N 00 degrees 23' 16" E, for a distance of 30.82 feet; thence N 89 degrees 36' 44" W, for a distance of 1.00 feet; thence S 00 degrees 23' 16" W, parallel with the West line of Lot 74 for a distance of 30.82 feet; thence S 89 degrees 36' 44" for a distance of 1.00 feet, to the point of beginning.

Containing 30.82 Square Feet, More Or Less.

ORDINANCE NO. 2375
PAGE 2

Section II. NOTICE. That notice of the adoption of this Ordinance be published and the Ordinance be filed with the Clerk of the Circuit Court of Orange County, Florida, and duly recorded among the Public Records of Orange County, Florida.

Section III. SEVERABILITY. That if any section or portion of a section or subsection of this Ordinance proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect of any other section or portion of section or subsection or part of this Ordinance.

Section IV. CONFLICT. That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section V. EFFECTIVE DATE. That this Ordinance shall take effect upon the date of adoption.

READ FIRST TIME: August 6, 2014

READ SECOND TIME
AND ADOPTED: August 20, 2014

Joseph E. Kilsheimer, Mayor

ATTEST:

Janice G. Goebel, City Clerk

APPROVED AS TO FORM:

City Attorney

DULY ADVERTISED FOR PUBLIC HEARING: July 18, 2014
August 8, 2014

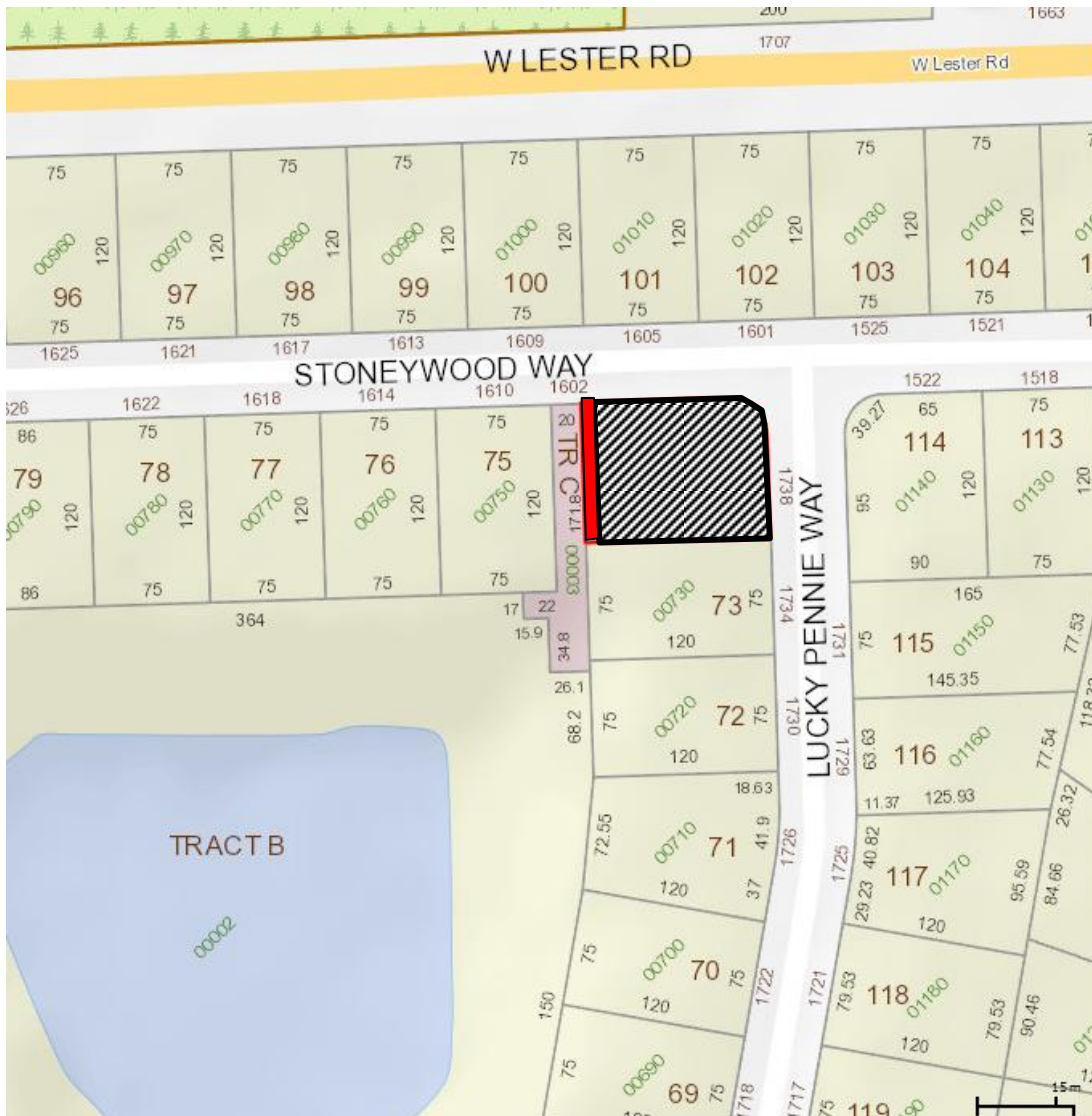
**ORDINANCE NO. 2375
EXHIBIT "A"**

**Susan VanAlstine
Proposed Vacate of Existing Drainage and Utility Easement
1738 Lucky Pennie Way
Parcel ID: 32-20-28-7830-00-740**

VICINITY MAP



-  Vacate Area
-  Property



Fwd: RE: Release letter

From: Edith Torres <EdithTorres@Apopka.net>
To: sva@sprintmail.com
Subject: Fwd: RE: Release letter
Date: May 29, 2014 3:19 PM

FYI

>>> "Byrnes, David R" <david.r.byrnes@centurylink.com> 5/28/2014 3:45 PM >>>
Edith,

We don't have any facilities in this easement so I have no objection to this request.

Thank You
David Byrnes

From: Edith Torres [mailto:EdithTorres@Apopka.net]
Sent: Wednesday, May 28, 2014 8:14 AM
To: Byrnes, David R
Cc: Rogers Beckett; Pipkin, John S; sva@sprintmail.com
Subject: Re: Release letter

Good morning Mr. Byrnes,

Please see attachment regarding the easement at 1738 Lucky Pennie Way.
If you have any questions, please let me know.

Thank you.
Edith Torres

Edith Torres
Planning & Zoning Secretary
City of Apopka
120 E. Main Street
P.O. Box 1229
Apopka, Florida 32704-1229
Phone: (407) 703-1739
Fax: (407) 703-1791
E-mail: edithtorres@apopka.net >>> "Byrnes, David R" <david.r.byrnes@centurylink.com> 5/28/2014 7:48 AM >>>
Edith,

I didn't receive the attachment regarding the easement at 1738 Lucky Penne In. could you please send it to me so I have a copy.

Thanks
David Byrnes
Engineer I
(407)-814-5379 office
(321)-695-3636 cell

Construction Department
3767 All American Blvd
Orlando FL 32810



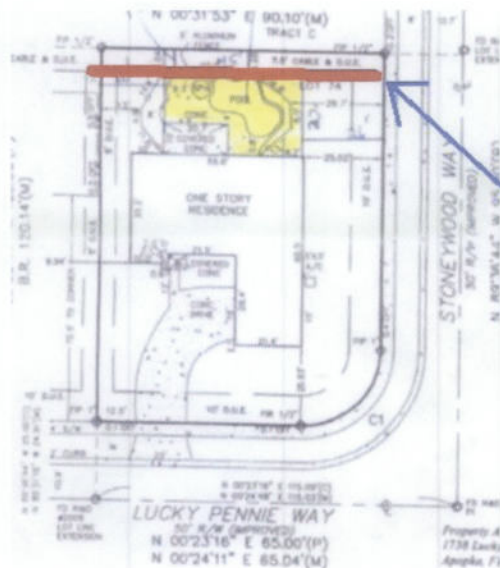
May 27, 2014

Susan Van Alstine
1738 Lucky Pennie Way
Apopka, FL 32712

Re: Request for Vacate of Easement for
1738 Lucky Pennie Way – lot 74
Stoneywood Ph 2 Plat book 52 page 26

Dear Mr. McDowell:

Bright House Networks has reviewed your request and has **no objections** to vacate the 2 ft of the rear 7.5 utility easement of lot 74 as recorded in Orange County FI plat book 52 page 62. and as shown below on this drawing.



Bright House
Networks has no
objection to
vacate 2 ft of the
7.5 utility
easement

If you need and additional information, please contact me at my office 407-532-8511.

Sincerely,
Tracey Domostoy

Tracey Domostoy
Construction Supervisor
Bright House Network

May 27, 2014

Ms. Susan Van Alstine
1738 Lucky Pennie Way
Apopka, FL 32712

RE: Vacation of easement
1738 Lucky Pennie Way

Dear Ms. Van Alstine:

As you requested, we have reviewed your request for encroachment and/or vacation of the utility easement on the above-referenced property. The Gas District has a buried pipeline along Lester Road but no facilities within your subdivision. Therefore, we have no objection to the proposed vacation of the easement.

Please feel free to contact us if we can be of further assistance.

Sincerely,

LAKE APOPKA NATURAL GAS DISTRICT



Richard W. Gullett
Manager of Engineering & Field Services



May 23, 2014

Susan Van Alstine
1738 Lucky Pennie Way
Apopka, FL. 32712

RE: - Request to Vacate a Platted Utility Easement on Lot 74, plat of "STONEWOOD PHASE II", according to the plat thereof, as recorded in Plat Book 52, Page 26, Public Records of Orange County, Florida.

Dear Ms. Van Alstine

Please be advised that Duke Energy (formerly known as Progress Energy Florida, Inc & Florida Power Corporation) has "**NO OBJECTION**" to the vacation and abandonment of a portion of the 7.5 foot rear lot platted Utility Easement being more particularly described as:

That certain East 1 foot of the platted 7.5 foot, rear lot Utility Easement, of Lot 74, plat of STONEYWOOD PHASE II, as recorded in Plat Book 52, Page 26, of the Public Records of Orange County Florida.

This No Objection letter should be considered as approval from both Duke Energy's Transmission and Duke Energy's Distribution Departments.

If I can be of further assistance, please do not hesitate to contact me at Nicholas.Brana@duke-energy.com or by phone at (407) 942-9727.

Best regards,

Nick Brana,
Land Rep, Land Services
Florida – Right-of-Way

1171 East Twiliss Street Ste 200 Tampa FL 33607

Bookkeeping Essentials

Backup material for agenda item:

5. ORDINANCE NO. 2376 - FIRST READING - Rescinding Chapter 6 "Alcoholic Beverages" of the Code of Ordinances and adopting a new Chapter 6 "Alcoholic Beverages" to allow for extended hours of sale of alcoholic beverages; for possession on roadways, alleys and public right-of-ways; for possession within City parks for certain events.



CITY OF APOPKA CITY COUNCIL

- CONSENT AGENDA
- PUBLIC HEARING
- SPECIAL REPORTS
- OTHER: Ordinance

MEETING OF: August 6, 2014
 FROM: Administration
 EXHIBITS: Exhibit A

SUBJECT: ORDINANCE NO. 2376- AN ORDINANCE OF THE CITY OF APOPKA, FLORIDA, RESCINDING CHAPTER 6 “ALCOHOLIC BEVERAGES” OF THE CODE OF ORDINANCES OF THE CITY OF APOPKA, AND ADOPTING A NEW CHAPTER 6 “ALCOHOLIC BEVERAGES” TO ALLOW FOR EXTENDED HOURS OF SALE OF ALCOHOLIC BEVERAGES; FOR POSSESSION ON ROADWAYS, ALLEYS AND PUBLIC RIGHT-OF-WAYS; FOR POSSESSION WITHIN CITY PARKS FOR CERTAIN EVENTS; AND PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

Request: Accept the First Reading of Ordinance No. 2376 and hold it over for a Second Reading and Adoption.

SUMMARY:

On June 24, 2014, Mayor Kilsheimer held a Community Forum concerning the sale of alcoholic beverages on Sundays, and extending the hours of sales. Following the Forum, a non-scientific survey was conducted via the internet, and based on the responses received, staff prepared the attached ordinance. Additionally, consideration was given to extend (3:00 a.m.) sales and consumption at private functions where the banquet hall or convention facility is a minimum of 10,000 square feet, or at hotels/motels holding a license to sale alcohol to private guest rooms.

FUNDING SOURCE:

N/A

RECOMMENDATION ACTION:

Adopt the First Reading of Ordinance No. 2376 and hold it over for a Second Reading and Adoption on August 20, 2014.

DISTRIBUTION

Mayor Kilsheimer	Finance Director	Public Services Director (2)
Commissioners (4)	HR Director	Recreation Director
City Development Director	IT Director	City Clerk
	Police Chief	Fire Chief

ORDINANCE NO. 2376

AN ORDINANCE OF THE CITY OF APOPKA, FLORIDA,; RESCINDING CHAPTER 6, “ALCOHOLIC BEVERAGES” OF THE CODE FOR ORDINANCES OF THE CITY OF APOPKA, AND ADOPTING A NEW CHAPTER 6, ENTITLED “ALCOHOLIC BEVERAGES” TO ALLOW FOR EXTENDED HOURS OF SALE OF ALCOHOLIC BEVERAGES; FOR POSSESSION ON ROADWAYS, ALLEYS AND PUBLIC RIGHT-OF-WAYS; FOR POSSESSION WITHIN CITY PARKS FOR CERTAIN EVENTS; AND PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Chapter 6, City of Apopka Code of Ordinances, Florida, prohibits the sale of alcoholic beverages during certain hours; and

WHEREAS, the City Council of the City of Apopka, Florida, wishes to allow extended hours of sale of alcoholic beverages as determined by the Apopka City Council; and

WHEREAS, the City Council of the City of Apopka, Florida, hereby ascertains, finds, determines and declares that:

- (a) Pursuant to Florida Constitution, Article VII Section 2(b), Section 166.021 and 166.041, Florida Statutes, the City Charter, the City Council has all powers of local self-government to perform municipal functions and to render municipal services in a manner not inconsistent with law. Such powers may be exercised by the enactment of city ordinances.
- (b) The City Council may exercise all governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law. The City Council may legislate on any subject matter on which the Florida Legislature may act, except those subjects described in Section 166.021(3)(a), (b) and (c). The subject matter described in Section 166.021(3)(a), (b) and (c), is not relevant to the imposition of special assessments related to the provision of nuisance service by the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF APOPKA, FLORIDA, as follows:

SECTION 1. That Chapter 6 of the Code of Ordinances of the City of Apopka, Florida, is hereby rescinded.

SECTION 2. That a new Chapter 6, entitled “Alcoholic Beverages” of the Code of Ordinances, of the City of Apopka, Florida, shall be adopted to read as follows:

ARTICLE I. IN GENERAL

Sec. 6-1. Jurisdiction and scope; rules of evidence; penalty.

- (a) Pursuant to the City of Apopka Charter, Section 1.03, this chapter shall apply and be effective within the corporate municipal limits of the City of Apopka, Florida.

- (b) Violations of any of the provisions of this chapter shall be punished as provided in the Apopka Municipal Code of Ordinances, Chapter 1, Section 1-14.
- (c) In accordance with Florida State Statute 562.47, "Rules of evidence; Beverage Law," as may be amended from time to time by the Florida Legislature.
 - (1) Proof that the liquor in question was and is known as whiskey, moonshine whiskey, shine, rum, gin, or brandy or by another similar name or names shall be prima facie evidence that such liquor is intoxicating and contains more than 4.007 percent of alcohol by volume and that same is intoxicating.
 - (2) Proof that the beverage in question was contained in a container labeled as "beer," "ale," "malt liquor," "malt beverage," "wine," or "distilled spirits" or with other similar name; and which bears the manufacturer's insignia, name, or trademark is prima facie evidence that such beverage is an alcoholic beverage as defined in s. 561.01.
 - (3) Any person or persons who by experience in the past in the handling or use of intoxicating liquors, or who by taste, smell, or the drinking of such liquors has knowledge as to the intoxicating nature thereof, may testify as to his or her opinion whether such beverage or liquor is or is not intoxicating, and a verdict based upon such testimony shall be valid.

Sec. 6-2. Classifications and definitions.

The classifications and definitions contained in F.S. chs. 561, 562, 563, 564 and 565, as these may be amended from time to time, are hereby adopted as the classifications and definitions for this article unless otherwise cited herein:

- (a) *Restaurant* means a business advertised and held to the public to be a place where full-course meals are prepared and served on a regular basis from a prepared menu, which facility provides seating with standard height dining room tables or booths of adequate size to accommodate the service of full-course meals in accordance with the number of chairs found at the table, with such seating exclusive of seating at bars, counters, or cocktail tables. The restaurant must derive at least 51 percent of its gross revenue from the sale of food and nonalcoholic beverages. Records provided to the state must be provided to the city upon written request, for determination of percentage requirements. No person shall attempt to circumvent the intent of this subsection by artifice or scheme, such as the serving of stock meals.
 - (1) Facilities that desire to serve beer and wine under the provisions of this chapter must have a minimum of twenty-five (25) standard dining seats within the permanent cover of the dining facility.
 - (2) Facilities that desire to serve beer, wine and liquor under the provision of this chapter are required to meet the licensing requirement for an SRX (Special Restaurant) License as required by the Florida Division of Beverages and Tobacco.
- (b) *Stock Meals* as used herein includes, but is not limited to the serving of cold plates, snacks, hors d'oeuvres, microwave oven-heated foods, or previously prepared sandwiches.
- (c) *School* means a facility used for education or instruction in any branch of knowledge, public or private, including the following: preschool, elementary, middle and high schools.

Sec. 6-3. Authority to regulate hours of operation, location, and type of entertainment and conduct, at establishments licensed under the state beverage law.

Except as may be expressly provided otherwise under the Beverage Law of the State of Florida (Chapter 561 through 568, Florida Statutes), the City of Apopka has the power and right to enact ordinances regulating the hours of business and location or place of business, and prescribing sanitary regulations therefor, of any licensed under the beverage law, including but not limited to, any bar, bottle club, or other place of business or establishment that may be specified in the beverage law, and regulating the type of entertainment and conduct permitted under any establishment licensed under the beverage law to sell alcoholic beverages for consumption on the premises, or any bottle club licensed under Section 561.14, Florida Statutes.

Sec. 6-4. Hours of sale and consumption—On-premises; catered events; hours of operation.

- (a) Except as provided by subsection 6.4(a)(1) and (2) below, alcoholic beverages may be sold, consumed, served, or permitted to be served or consumed, in any place holding a license under the Division of Alcoholic Beverages and Tobacco, State Department of Business and Professional Regulations, which license permits the consumption of beverages on the premises of the licensee, only between the hours of 9:00 a.m. and 12:00 a.m. (midnight), each day of the week, except Sunday whereas the hours shall be 12:00 p.m. (noon) through 12:00 a.m. (midnight), alcoholic beverages may be sold, consumed, served, or permitted to be served or consumed, in any place holding a license under the Division of Alcoholic Beverages and Tobacco, State Department of Business and Professional Regulation, which license permits the consumption of alcoholic beverages on the premises of the licensee, between the hours of 9:00 a.m. on December 31, and such hours of operation to sell alcoholic beverages by any establishment licensed to sell alcoholic beverages, are extended from 12:00 a.m. (midnight) to 3:00 a.m. of the following day.
- (1) At any golf course holding a license, the hours of sale, consumption or service may begin at 7:00 a.m. and end at sundown of the same day.
 - (2) At any private function at a banquet hall or convention facility holding a license, the hours of sale, consumption or service may begin at 7:00 a.m. and end at 3:00 a.m. the following day, provided the hall or facility has a minimum square footage of ten thousand (10,000) square feet available for the private function.
 - (3) At any private guest room at a hotel or motel holding a license, the hours of sale, consumption or service may begin at 7:00 a.m. and end at 3:00 a.m. of the following day.
 - (4) It shall be unlawful for a business or establishment that is within one hundred (100) feet from the property line of the business or establishment desiring to distribute the alcoholic beverage to property line of the school property using the shortest distance between the two properties to sell alcoholic beverages one (1) hour prior to the commencement of and continuing until one (1) hour after the completion of normal school hours as defined by the Orange County Public School Board. Normal school hours shall be those hours of normal school operation as established by the Orange County Public School Board.
- (b) Alcoholic beverages may be sold or served at a catered event by a caterer licensed by the Division of Alcoholic Beverages and Tobacco and Hotels and Restaurants, State Department of Business and Professional Regulation, only between the hours of 7:00 a.m. and 2:00 a.m. of the following day, each day of the week.

- (c) For those licensed under the beverage law to sell alcoholic beverages for consumption on the vendor's licensed premises and whose principal business is the sale of alcoholic beverages and for those licensed under the Beverage Law as caterers, the "hours of operation" or "hours of business" at a premises shall be restricted to and be the same as the hours of sale, consumption, or service set forth in subsection 6-4(a) and (b) above.
- (d) Any established and open business annexed into the city after the effective date of this ordinance may continue to operate under the rules and ordinances in place under the jurisdiction annexed from until such time the business use is changed, sold, or transferred.

Sec. 6-5. Package sale, off premises.

- (a) Alcoholic beverages may be sold in any place holding a license under the Division of Beverage and Tobacco, State Department of Business Regulation, which license permits package sale of alcoholic beverages by the licensee for consumption off the premises of the licensee, only between the hours of 9:00 a.m. and 12:00 a.m. (midnight) of the following day, each day of the week, except Sunday whereas the hours shall be 12:00 p.m. (noon) through 12:00 a.m. (midnight). Alcoholic beverages may be sold in any place holding a license under the Division of Beverage, State Department of Business Regulation, which license permits package sale of alcoholic beverages by the licensee for consumption off the premises of the licensee between the hours of 9:00 a.m. on December 31, and such hours of operation to sell alcoholic beverages by any establishment licensed to sell alcoholic beverages, are extended from 12:00 a.m. (midnight) to 3:00 a.m. of the following day.
 - (1) It shall be unlawful for a business or establishment that is within one hundred (100) feet from the property line of the business or establishment desiring to distribute the alcoholic beverage to property line of the school property using the shortest distance between the two properties to sell alcoholic beverages one (1) hour prior to the commencement of and continuing until one (1) hour after the completion of normal school hours as defined by the Orange County Public School Board. Normal school hours shall be those hours of normal school operation as established by the Orange County Public School Board
- (b) Any established and open business annexed into the city after the effective date of this ordinance may continue to operate under the rules and ordinances in place under the jurisdiction annexed from until such time the business use is changed, sold, or transferred.

Sec. 6-6. Bottle Clubs-Prohibited

It shall be unlawful for a person to operate a business within the corporate limits of the city for the purpose of operating a bottle club.

Sec. 6-7. Signs warning of dangers of alcoholic beverage consumption.

- (a) *Definition.* For the purpose of this section, the following terms should be defined and applied as follows:

Alcoholic beverage shall mean and include alcohol, spirits, liquor, wine and beer.

Vendor shall mean person who owns or operates a business establishment which sells at retail any alcoholic beverage not for on-premises consumption, including any person who owns or

operates a liquor store, or other business establishment which has retail sale of alcoholic beverages. For purposes of this section, the term “vendor” shall not include bars, restaurants, or other establishments which are permitted to sell alcoholic beverages for consumption on the premises.

- (b) *Warning signs required.* All vendors of alcoholic beverages which are not for consumption on the premises shall have posted in a conspicuous place in their premises a warning sign at least eight and one-half (8.5) inches by seventeen (17) inches in size which is clearly visible and legible to all patrons entering the premises. Such warning sign shall read as follows:

HEALTH WARNING:
ALCOHOL IN BEER
WINE AND LIQUOR
CAN CAUSE
INTOXICATION
ADDICTION AND/OR
BIRTH DEFECTS

REDUCE YOUR RISK:

DO NOT DRINK BEFORE DRIVING OR OPERATING MACHINERY.
DO NOT MIX ALCOHOL WITH OTHER DRUGS (IT COULD BE FATAL).
DO NOT DRINK DURING PREGNANCY.

- (c) Violation. Violation of this section shall be punishable in accordance with F.S. 125.69.

Sec. 6-8 through 6-15. Reserved.

ARTICLE II, OPEN CONTAINER

Sec. 6-16. Prohibition on streets, sidewalks, alleys, etc.; exceptions.

- (a) It is unlawful for any person to purchase, use, offer for sale, possess, consume, or carry in any cup, glass, can, or other open or unsealed container, any alcoholic beverage or any mixture containing an alcoholic beverage in any public park or governmental property or on the public right-of-way, inclusive of streets, sidewalks or alleys, within the Municipal Corporate Limits of the City of Apopka, Florida.
- (b) It is unlawful for any person to consume alcoholic beverages or carry in any cup, glass, can or other open or unsealed container any alcoholic beverage or any mixture containing an alcoholic beverage in or upon any parking area open to public use, or in or upon any private property without the consent of the owner, tenant or other person lawfully in possession of said property.
- (c) It is unlawful for any person to consume alcoholic beverages or carry in any cup, glass, can or other open or unsealed container any alcoholic beverage or any mixture containing an alcoholic beverage while such person is in or on any vehicle which is located in or upon any parking area open to public use, or in or upon any private property without consent of the

owner or in any public park or governmental property or on the public right-of-way, inclusive of streets, sidewalks or alleys.

- (1) This section shall not apply to:
 - a. A passenger of a vehicle in which the driver is operating the vehicle pursuant to a contract to provide transportation for passengers and such driver holds a valid commercial driver's license with a passenger endorsement issued in accordance with the requirements of Florida State Statutes Chapter 322;
 - b. A passenger of a bus in which the driver holds a valid commercial driver's license with a passenger endorsement issued in accordance with the requirements of Florida State Statutes Chapter 322; or
 - c. A passenger of a self-contained motor home which is in excess of 21 feet in length.
- (d) The City Council may permit consumption and carrying of alcoholic beverages on streets, sidewalks, alleys and right-of-way within the Municipal Corporate Limits of the City of Apopka, Florida and on city-owned property during and at events or programs held by any individual, corporation, association, or organization, subject to such terms and conditions as the City Council may impose for the protection of the public health, safety and welfare.
- (e) Any individual, corporation, association, or organization which has received permission from the City Council to engage in a public or private event is further authorized to provide alcoholic beverages for consumption at the particular event or program, given such authorization is expressly approved by City Council, and subject to all other requirements of law.

Sec. 6-17. Consumption in parking areas, lots, etc., outside licensed premises prohibited; vendor's responsibilities.

- (a) It is unlawful for any vendor or for any agent, servant or employee of such vendor, to permit the consumption of any alcoholic beverages in or upon other area outside of the building or room mentioned in the vendor's license certificate as the address thereof, when any part of such parking or area is adjacent to the building or premises in which the business is operated, and when such parking or other area is owned, rented, leased, regulated, controlled or provided, directly or indirectly, by such licensed vendor or by any agent, servant or employee of such licensed vendor.
- (b) A licensed vendor shall post and maintain a legible painted or printed sign in at least two (2) separate prominent places on such parking or other area, with sufficient light directed thereon to be visible during the hours of darkness while such place of business is open, in letters not less than three (3) inches in height, stating "WARNING: Drinking Alcoholic Beverages on this Lot Prohibited—\$500.00 Fine and/or 60 days in Jail—City Ordinance." Posting of such signs shall constitute prima facie evidence that such vendor is not operating in violation of subsection (a) of this section.
- (c) If any licensed vendor mentioned in this section is a corporation, then the officers of such corporation shall be regarded as the owners thereof for the purposes of enforcement of this section.

Sec. 6-18. Possession or consumption on golf course or in golf cart.

Sections 6-16 and 6-17 shall not be applicable to any person while on a golf course, or in a golf cart while going to and from a clubhouse or villa or from hole to hole on the golf course, unless the golf cart is being operated on a public right-of-way.

Sec. 6-19 through 6-30. Reserved.

ARTICLE III, CONDUCT IN CITY RECREATION AREAS

Sec. 6-31. Alcoholic beverages prohibited – Generally.

- (a) Definition of alcoholic beverage. For purposes of this section, “alcoholic beverage” shall mean all beverages consistent with Section 6-1 as stated herein.
- (b) Prohibition. Except as provided in section 6-16, it shall be unlawful for any person to purchase, sell or offer for sale, have in his possession of, or consume any alcoholic beverage, as defined in this section, in or on any public playground, public recreation area, or public park, within the corporate municipal limits of the City of Apopka, Florida, unless such sale, possession, or consumption takes place at and during an event for which an alcoholic beverage permit has been issued by the City Parks and Recreation Department and pursuant to regulations approved by the City Council.
- (c) Removal from premises. Any person violating subsection (b) of this section may be ordered by a park ranger, or any other person having authority to enforce this section, to leave the premises of the public playground, public recreation area or public park in which the violation occurs. Failure to comply with such order shall constitute a separate violation on this section.
- (d) Enforcement. Provisions of this section may be enforced by any person having authority to enforce city ordinances. Nothing in this section shall prohibit the city police department from exercising its authority to enforce violations of Florida Statutes and to make arrest on city properties.

Sec. 6-32. Inspection of containers brought into parks; consent to search.

- (a) *Definitions.* The following terms are hereby defined for the purposes of this section:
 - (1) *Enforcement officer* shall mean any employee employed by the City of Apopka.
 - (2) *Container* shall mean any cooler, portable icebox, carrier, luggage, can, bottle, bag, or box which may reasonably be used to contain alcoholic beverages. Purses, handbags, and wallets are specifically exempt from the foregoing definition of “container.”
 - (3) *Alcoholic beverage* is defined in the same fashion as that term is defined in section 6-31.
- (b) *Illegal portage.* It shall be unlawful for any person to bring alcoholic beverages of any kind into the premises of any city park unless such alcoholic beverages are brought into the city park for distribution under the terms of an alcoholic beverage permit which has been issued by the City pursuant to regulations approved by the City Council. Such illegal portage shall constitute a violation of this section and shall be prosecuted and punished in the manner provided by general law.

- (c) *Notice of consent to inspection.* There shall be posted at each entrance to any parking areas adjacent to and at each entrance to any city park, a sign which shall state in such fashion as to be easily read from a distance of three (3) feet by a person of average eyesight, the following language, or language to like effect:

“Alcoholic Beverages Prohibited—Consent to Inspection

Every person entering this park, upon request by an enforcement officer, shall exhibit the contents of any container which may contain an alcoholic beverage. Compliance with such request is a condition of entry to this park.”

- (d) *Inspection procedure.* Any enforcement officer may demand of any person seeking entrance to or present in any city park, that such person exhibit the contents of any container in his presence of alcoholic beverages. Any person refusing to consent to such inspection of a container in his possession, custody or control, shall be denied admittance to a city park. If such person is present in a city park at the time a demand for such inspection is made and refuses to consent to such inspection, such person shall be ordered to leave the city park forthwith. Should such person refuse to leave forthwith, such person shall be deemed in violation of this section and shall be punished in the manner provided in section 1-14 of the Apopka Municipal Code of Ordinances.
- (e) *Confiscation.* Should an enforcement officer observe a container over which no person apparently has possession, custody, or control, then such officer may take such container into his possession and deliver it to the park ranger in charge, or his designee, to hold until claimed and properly identified at which time such container shall be subject to an alcoholic beverage inspection and the claimant of the container may be cited for a violation of this section if the container is found to contain an alcoholic beverage.

* * * *

SECTION 3. It is the intention of the City Council that the provisions of this ordinance shall become and be made a part of the Code of Ordinances of the City of Apopka; and the City Clerk is directed to take the necessary steps to effect codification into the Code, and Sections of this ordinance may be numbered or renumbered or lettered or relettered and the word "ordinance" may be changed to "chapter", "section", "article", or such other appropriate word or phrase in order to accomplish such codification. Typographical errors which do not affect the intent may be authorized by the Mayor, without need of public hearing, by filing a corrected or recodified copy of same with the City Clerk.

SECTION 4. That nothing in this ordinance shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this ordinance.

SECTION 5. CONFLICTS. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 6. SEVERABILITY. If any section, subsection, sentence, clause, phrase of this ordinance, or the particular application thereof shall be held invalid by any court, administrative agency, or other

body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application shall not be affected thereby.

SECTION 7. EFFECTIVE DATE. That this ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall take effect and be in full force and effect immediately upon its passage and adoption.

FIRST READING: _____

SECOND READING
AND ADOPTION: _____

JOSEPH E. KILSHEIMER, MAYOR

ATTEST:

Janice G. Goebel, City Clerk

APPROVED as to form and legality for
use and reliance by the City of Apopka,
Florida.

City Attorney

DULY ADVERTISED FOR PUBLIC HEARING: _____

Backup material for agenda item:

1. FINAL DEVELOPMENT PLAN – Ladybird Academy of Apopka, owned by Marshall Howard; engineer is Fragomeni Engineering, Inc., c/o Sherri Fragomeni, property located at 1151 Rock Springs Road. (Parcel ID No. 34-20-28-9550-00-080)



CITY OF APOPKA CITY COUNCIL

PUBLIC HEARING
 ANNEXATION
 PLAT APPROVAL
 OTHER: Final Development Plan

MEETING OF: August 6, 2014
FROM: Community Development
EXHIBITS: Vicinity Map
Adjacent Uses
Site/Landscape Plans
Building Elevations

PROJECT: LADYBIRD ACADEMY OF APOPKA FINAL DEVELOPMENT PLAN

Request: APPROVAL OF THE LADYBIRD ACADEMY OF APOPKA FINAL DEVELOPMENT PLAN AND ISSUANCE OF THE FINAL DEVELOPMENT ORDER.

SUMMARY:

OWNER: Marshall Howard
APPLICANT/ENGINEER: Fragomeni Engineering, Inc., c/o Sherry Fragomeni, P.E.
LOCATION: 1151 Rock Springs Road
(East of Rock Springs Road and south of Welch Road)
PARCEL ID #: 34-20-28-9550-00-080
LAND USE: Commercial
ZONING: C-1
EXISTING USE: Vacant Land
PROPOSED USE: Daycare facility (children)
TRACT SIZE: 4.45 +/- Acres
BUILDING SIZE: 13,388 sq. ft.

DISTRIBUTION

Mayor Kilsheimer	Finance Dir.	Public Ser. Dir (2)
Commissioners (4)	HR Director	City Clerk
CAO Richard Anderson	IT Director	Fire Chief
Community Dev. Dir.	Police Chief	

RELATIONSHIP TO ADJACENT PROPERTIES:

<i>Direction</i>	<i>Future Land Use</i>	<i>Zoning</i>	<i>Present Use</i>
North (City)	Residential Low Suburban (0-3.5 du/ac)	R-1AAA	Vacant Land
East (City) East (County)	Residential Low Suburban (0-3.5 du/ac) "County" Residential Low (0-4 du/ac)	A-1 (ZIP) A-1	Nursery SFR
South (City)	Institutional/Public Use	PO/I	Orange County Services Building
West (City)	Commercial	C-1	Apopka Shoppes

ADDITIONAL COMMENTS:

The LADYBIRD ACADEMY OF APOPKA Final Development Plan proposes a 13,388 square foot child daycare facility.

STORMWATER: Stormwater run-off and drainage will be accommodated by on-site wet retention pond. The applicant is requesting a waiver from LDC 6.05.00.B.7, which requires all retention ponds and detention ponds to be designed as dry bottom ponds unless otherwise approved by city council.

BUFFER/TREE PROGRAM: A ten foot landscape buffer is provided along Rock Springs Road. The applicant has provided a detailed landscape and irrigation plan for the property. The planting materials and irrigation system design are consistent with the water-efficient landscape standards set forth in Ordinance No. 2069.

PARKING AND ACCESS: A total of 43 parking spaces are provided, of which two are handicapped parking space. Access to the subject property occurs through an existing driveway cut that is currently in place for the site. Prior to issuance of a certificate of occupancy for the building, the property owner must submit (1) a recorded temporary driveway easement regarding the current driveway and the access driveway to the northern parcel; and (2) written authorization from Orange County and the Florida Department of Environmental Protection (FDEP) to place a driveway across the West Orange Trail.

EXTERIOR ELEVATIONS: The design of the building exterior meets the intent of the City's Development Design Guidelines.

WAIVER REQUEST: Four waivers are being requested by the applicant.

The applicant is requesting a waiver from LDC 2.02.12(g)2, which requires a six (6) high masonry wall for commercial zoned property adjacent to residential areas. The applicant is requesting to provide a landscaped buffer in lieu of a masonry wall along the northern property line abutting the R-1AAA zoned property.

- **Staff does not object to this waiver request.**

The applicant is requesting a waiver from dumpster enclosure design standards that require a brick or stone wall finish. The applicant is proposing a stucco finish on the enclosure walls to match exterior of building.

- **Staff does not object to this waiver request.**

The applicant is requesting a waiver from LDC 6.05.00.B.7, which requires all retention ponds and detention ponds to be designed as dry bottom ponds unless otherwise approved by city council.

The applicant is requesting a waiver from section 4.2.3 of the Development Design Guidelines standards, which requires thirty (30) percent of the primary facade to be comprised of windows and doors. The thirty (30) percent requirement is not practical for this type of use.

- **Staff does not object to this waiver request.**

PUBLIC HEARING SCHEDULE:

July 8, 2014 - Planning Commission (5:01 pm)

August 6, 2014 - City Council (1:30 pm)

RECOMMENDED ACTION:

The **Development Review Committee** recommends approval of the Ladybird Academy of Apopka Final Development Plan and waiver requests, subject to the findings of this staff report.

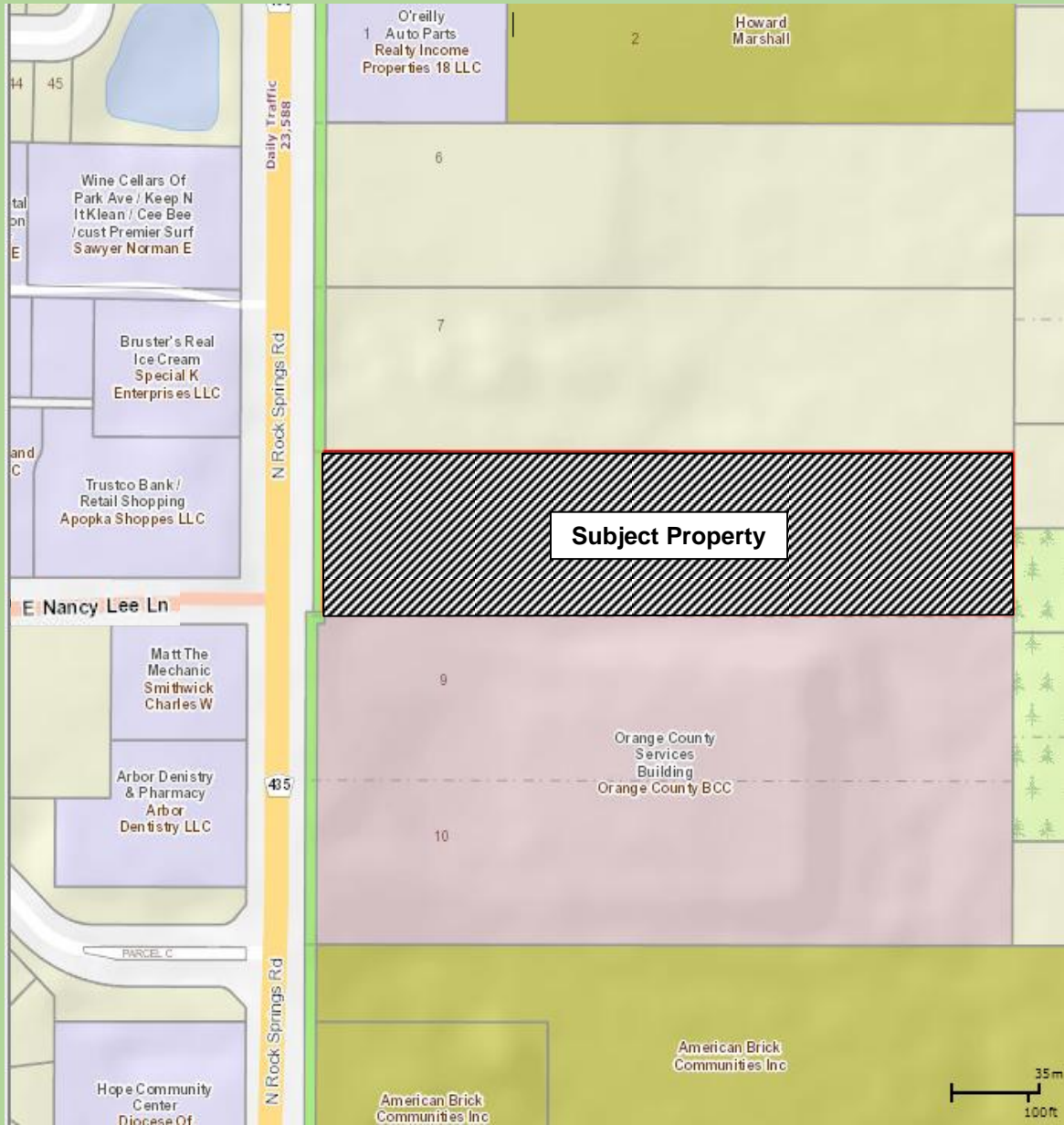
The **Planning Commission**, at its meeting on July 8, 2014, recommended approval (6-0) of the Ladybird Academy of Apopka Final Development Plan and waiver requests, subject to the findings of this staff report.

Approve the Ladybird Academy of Apopka Final Development Plan and waiver requests, subject to the findings of this staff report and issuance of the Final Development Order.

Note: This item is considered quasi-judicial. The staff report and its findings are to be incorporated into and made a part of the minutes of this meeting.

**CITY COUNCIL AUGUST 6, 2014
LADYBIRD ACADEMY OF APOPKA - FINAL DEVELOPMENT PLAN
PAGE 4**

Application: Final Development Plan
Owner: Marshall Howard
Engineer: Fragameni Engineering, Inc., c/o Sherri Fragomeni, P.E.
Parcel I.D. No: 34-20-28-9550-00-080
Location: 1151 Rock Springs Road
Total Acres: 4.45 +/- Acres



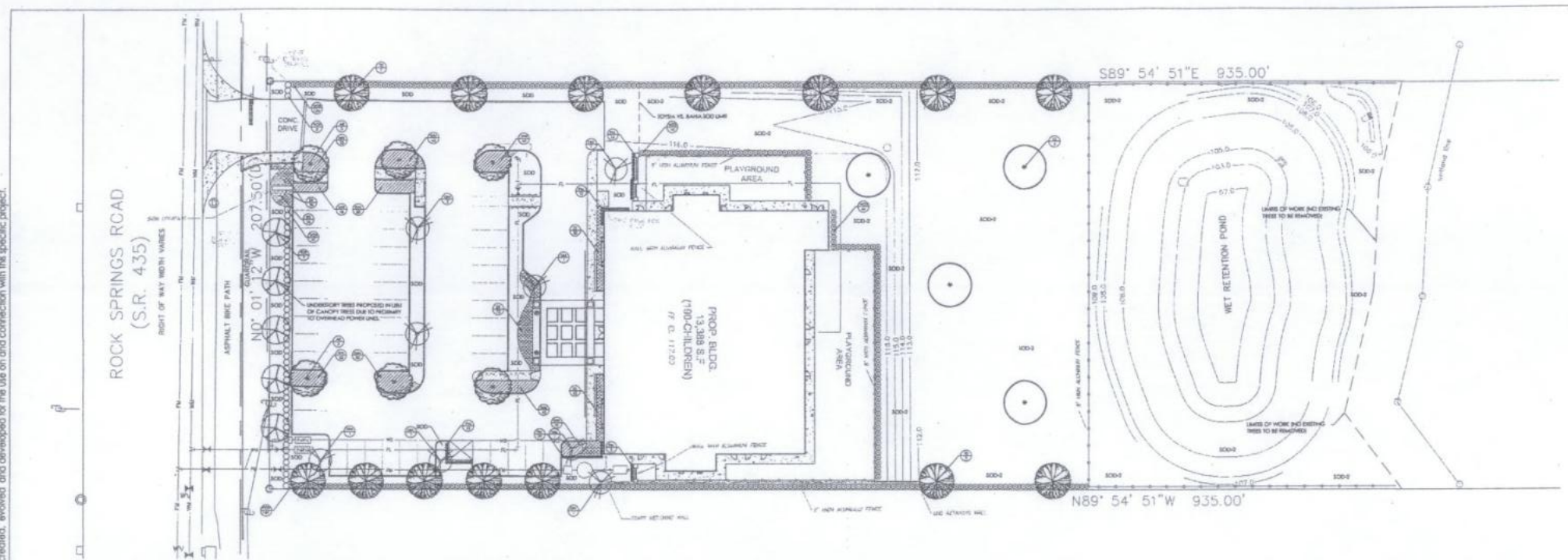
VICINITY MAP

Application: Final Development Plan
Owner: Marshall Howard
Engineer: Fragameni Engineering, Inc., c/o Sherri Fragomeni, P.E.
Parcel I.D. No: 34-20-28-9550-00-080
Location: 1151 Rock Springs Road
Total Acres: 4.45 +/- Acres

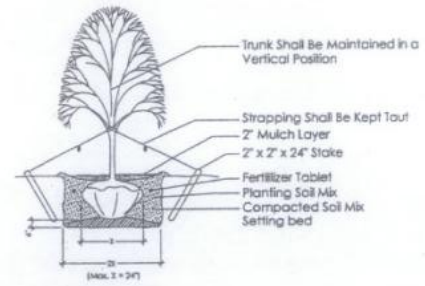


ADJACENT USES

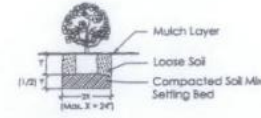
All ideas, designs, arrangements and plans indicated or represented by this drawing are owned by and the property of SCHWEIZER BOJACK LANDSCAPE ARCHITECTURE LLC and were created, evolved and developed for the use on and connection with this specific project.



PLANTING DETAILS



- A Shrubs & groundcovers adjacent to straight edges shall be triangular & spaced in rows parallel to the straight edge.
- B Shrubs & groundcovers adjacent to curved edges shall be planted in rows parallel to the curved edge.

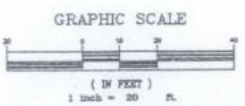


LANDSCAPE GENERAL NOTES

1. The Landscape Contractor shall insure that this work does not interrupt established or projected drainage patterns. The Landscape Contractor shall insure adequate vertical drainage in all plant beds and planters. Vertical drilling through any compacted fill to native soil shall be accomplished to insure drainage.
2. The Landscape Contractor shall be responsible for all materials and all work as called for on the landscape plans and in the landscape specifications. The list of plant quantities accompanying the plans shall be used as a guide only. Contractor shall verify all quantities and report any discrepancies at the time of bidding.
3. All plant materials shall be graded Florida No. 1 or better, as outlined under Grades and Standards for Nursery Plants, Division of Plant Industry, State of Florida, unless otherwise noted.
4. All plant beds and tree rings shall be top dressed with a 3\" minimum depth of pine bark nuggets.
5. The Landscape Contractor shall be wholly responsible for stability and plumb condition of all trees and shrubs. Staking of trees or shrubs, if desired or requested by the Landscape Architect or owner, shall be done utilizing a method agreed upon by the Landscape Architect.
6. All specimen plant material shall be approved by the Landscape Architect prior to movement to the job site.
7. Sod to the edge of existing trees; sod line to be a smooth, manicured line as indicated on the plans. Bedlines to be approved by the Landscape Architect prior to installing sod.
8. No fill material or use of heavy equipment around existing trees is allowed. Existing trees are to be protected by a wood barricade erected in compliance with local codes.
9. The Landscape Contractor is responsible for testing project soils. The Landscape Contractor is to provide a certified soils report to the Owner and Landscape Architect. The Landscape Contractor shall verify that the soils on site are acceptable for proper growth of the proposed plant material. Should the Landscape Contractor find poor soil conditions, the Owner and Landscape Architect must be consulted prior to planting.
10. All grades, dimensions and existing conditions shall be verified by the Contractor on site before construction begins. Any discrepancies shall be brought to the attention of the Landscape Architect.
11. All proposed trees to be installed either entirely in or entirely out of planting beds. Planting bedlines are not to be obstructed; smooth and flowing.
12. The Landscape Contractor shall review architectural/engineering plans to become thoroughly familiar with surface and subsurface utilities.
13. The Landscape Contractor shall coordinate with the lighting and irrigation contractors regarding the timing of the installation of plant material.
14. Every possible safeguard shall be taken to protect building surfaces, equipment and furnishings. Landscape Contractor shall be responsible for any damage or injury to person or property which may occur as a result of his negligence in the execution of work.
15. Landscape improvements will be inspected prior to issuance of a certificate of occupancy. You must contact your local building department for a landscape inspection.

PLANT MATERIALS LEGEND

SYMBOL	KEY	QNTY.	COMMON/BOTANICAL NAME	SPECIFICATIONS/DESCRIPTION
	TD	14	Bald Cypress <i>Taxodium distichum</i>	2 1/2\" DBH, 10' - 12' Ht., 65 Gal. or B&B
	AR	6	Red Maple <i>Acer rubrum</i>	2 1/2\" DBH, 10' - 12' Ht., 65 Gal. or B&B
	LS	4	Sweetgum <i>Liquidambar styraciflua</i>	2 1/2\" DBH, 10' - 12' Ht., 65 Gal. or B&B
	IOE	5	Eagleston Hollies <i>Ilex opaca 'Eagleston'</i>	2 1/2\" DBH, 8' - 10' Ht., 65 Gal. or B&B
	LIM	8	Lavender Cape Myrtles <i>Lagerstroemia indica 'Muskogee'</i>	2 1/2\" DBH, 8' - 10' Ht., 65 Gal. or B&B Standard Trunk Form
	VO1	50	Sweet Viburnum <i>Viburnum odoratissimum</i>	36\" Ht., 7 Gal., 36\" O.C.
	VO2	436	Sweet Viburnum <i>Viburnum odoratissimum</i>	24\" Ht., 3 Gal., 30\" O.C.
	PM	70	Podocarpus <i>Podocarpus macrophyllus</i>	18\" Ht., 3 Gal., 18\" O.C.
	IVN	287	Dwarf Yaupon Holly <i>Ilex vomitoria 'Nana'</i>	10' - 12' O.A., 3 Gal., 24\" O.C.
	RD	16	Red Drift Rose <i>Rosa 'Red Drift'</i>	Full, 3 Gal., 24\" O.C.
	DT	170	Variegated Wax Lily <i>Dianella tasmanica</i>	Full, 1 Gal., 24\" O.C.
	SOD	TBD	Zoysia Sod	Solid Sod, As Indicated On Plans
	SOD-2	TBD	Bahia Sod	Solid Sod, As Indicated On Plans
	MULCH	TBD	Mini Pine Bark Mulch	3\" Minimum Depth, All Planting Areas



LANDSCAPE PLAN

LANDSCAPE & IRRIGATION DESIGN

I CERTIFY THAT THE LANDSCAPE AND IRRIGATION DESIGN FOR THIS PROJECT IS IN ACCORDANCE WITH THE CITY OF APOPKA'S ORDINANCE 2069 ADOPTED MAY 21, 2008 WHICH ESTABLISHES WATERWISE LANDSCAPE AND IRRIGATION STANDARDS.

SIGNATURE: *[Signature]* REG. NO. 963 DATE 6/10/12




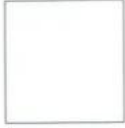




LANDSCAPE & IRRIGATION DESIGN
PO BOX 4883 • MARLBOROUGH, MA 01501
1151 ROCK SPRINGS ROAD • CITY OF APOPKA, FL
PHONE NO. 434-8804 • FAX NO. 434-8805
WWW.SCHWEIZERBOJACK.COM

LADYBIRD ACADEMY
OF APOPKA
1151 ROCK SPRINGS ROAD • CITY OF APOPKA, FL

6/09/14
5/19/14
4/15/14
DRAWN BY: CS
SHEET NUMBER
L-1

RODNEY JEFFERSON ARCHITECT HEREBY RESERVES HIS COMMON LAW COPYRIGHT AND OTHER PROPERTY RIGHTS IN THESE PLANS, DECS, AND DESIGNS. THESE DOCUMENTS, DRAWINGS, AND SPECIFICATIONS SHALL NOT BE REPRODUCED, COPIED OR REUSED FOR ANY OTHER PROJECT, WITHOUT THE WRITTEN PERMISSION FROM RODNEY JEFFERSON ARCHITECT.



MATERIALS	
FASCIA / RAISED STUCCO BANDS / COLUMNS - SW WHITE (STOREFRONT / ALUMINUM WINDOWS - PREFINISHED WHITE)	
EPS WHITE	PANT SW WHITE
	
FIELD AREA - "LADYBIRD YELLOW" - BUTTER UP SW 666	
EPS "PAREX" P# 54386 YELLOW - SWRL FINE	PANT
	
BASE AREA -	
EPS "PAREX" P# 54385 TAN - SAND COARSE	PANT TATAMI TAN SW
	

SEAL

LADYBIRD DAY CARE
 1151 Rock Springs Road
 Apopka, Florida

Ladybird DAY CARE
 1151 Rock Springs Road
 Apopka, Florida

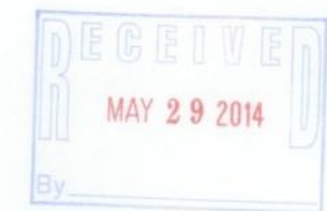
EXTERIOR ELEVATIONS

Rodney Jefferson Architect
 MA / NCARB
 Florida - 40004617 Texas - 22812
 Georgia - 84011238 Virginia - 7443
 South Carolina - 35000
 Oklahoma - 02899
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 Architecture and Interiors
 Member: Board of Architectural Registration Board

job no: 8.0024
 drawn by: RJ
 date: 05/01/14 04/22/14
 revisions:
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A4.1
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 RJO0214RENDERING
 RODNEY JEFFERSON ARCHITECT

5/13/14
 RODNEY JEFFERSON ARCHITECT



Backup material for agenda item:

2. FINAL DEVELOPMENT PLAN – Verizon Wireless – Apopka, owned by Calmil Investment Group, LP; applicant is Rock RDP 1, LLC; and engineer is Rogers Engineering, LLC c/o Rodney Rogers, P.E., for property located at 1120 West Orange Blossom Trail. (Parcel ID No. 05-21-28-0000-00-025)



CITY OF APOPKA CITY COUNCIL

PUBLIC HEARING
 ANNEXATION
 PLAT APPROVAL
 OTHER: Final Development Plan

MEETING OF: August 6, 2014
FROM: Community Development
EXHIBITS: Vicinity Map
Adjacent Uses
Site/Landscape Plans
Building Elevations

PROJECT: VERIZON WIRELESS - APOPKA

Request: APPROVAL OF THE FINAL DEVELOPMENT PLAN FOR THE VERIZON WIRELESS – APOPKA; AND ISSUANCE OF THE FINAL DEVELOPMENT ORDER.

SUMMARY:

OWNER: Calmil Investment Group, LP
APPLICANT: Rock RDP 1, LLC
ENGINEER: Rogers Engineering, LLC, c/o Bill Menadier, P.E.
LOCATION: 1120 W. Orange Blossom Trail
(East of Lake Doe Boulevard and south of West Orange Blossom Trail)
PARCEL ID #: 05-21-28-0000-00-025
LAND USE: Commercial
ZONING: C-2
EXISTING USE: Vacant Land
PROPOSED USE: Verizon Wireless Retail Store
TRACT SIZE: 0.83 +/- acre
BUILDING SIZE: 2,380 sq. ft.

DISTRIBUTION

Mayor Kilsheimer	Finance Dir.	Public Ser. Dir (2)
Commissioners (4)	HR Director	City Clerk
CAO Richard Anderson	IT Director	Fire Chief
Community Dev. Dir.	Police Chief	

RELATIONSHIP TO ADJACENT PROPERTIES:

<i>Direction</i>	<i>Future Land Use</i>	<i>Zoning</i>	<i>Present Use</i>
North (City)	Commercial	C-1	Race Trac Gas Station
East (City)	Commercial	C-2	Vacant Property
South (County)	Industrial	IND-4	CSX Rail Road
West (City)	Commercial	C-1	Old Florida Bank

ADDITIONAL COMMENTS:

The VERIZON WIRELESS - APOPKA Final Development Plan proposes a 2,380 square foot retail store. Prior to commencement of any clearing or grading of the subject property, a parcel split must be submitted to the Orange County Property Appraiser’s office.

STORMWATER: Stormwater run-off and drainage will be accommodated by on-site retention. The on-site stormwater management system is designed according to standards set forth in the Land Development Code

BUFFER/TREE PROGRAM: A ten foot landscape buffer is provided along Orange Blossom Trail and Lake Doe Boulevard. The applicant has provided a detailed landscape and irrigation plan for the property. The planting materials and irrigation system design are consistent with the water-efficient landscape standards set forth in Ordinance No. 2069.

PARKING AND ACCESS: A total of 17 parking spaces are provided, of which one is reserved as a handicapped parking space. Access to the site is provided by a driveway cut along Lake Doe Boulevard and a cross-access easement agreement for future access connection to West Orange Blossom Trail. All cross-access easement documents must be recorded prior to issuance of a certificate of occupancy.

EXTERIOR ELEVATIONS: Design of the building exterior meets the intent of the City’s Development Design Guidelines.

WAIVER REQUEST: The applicant is requesting a waiver from LDC 6.05.00.D.6.A which requires ten feet wide maintenance berm around the pond perimeter. The applicant is proposing a five feet wide maintenance berm.

- **Staff does not object to this waiver request.**

PUBLIC HEARING SCHEDULE:

July 8, 2014 - Planning Commission (5:01 pm)

August 6, 2014 - City Council (1:30 pm)

RECOMMENDED ACTION:

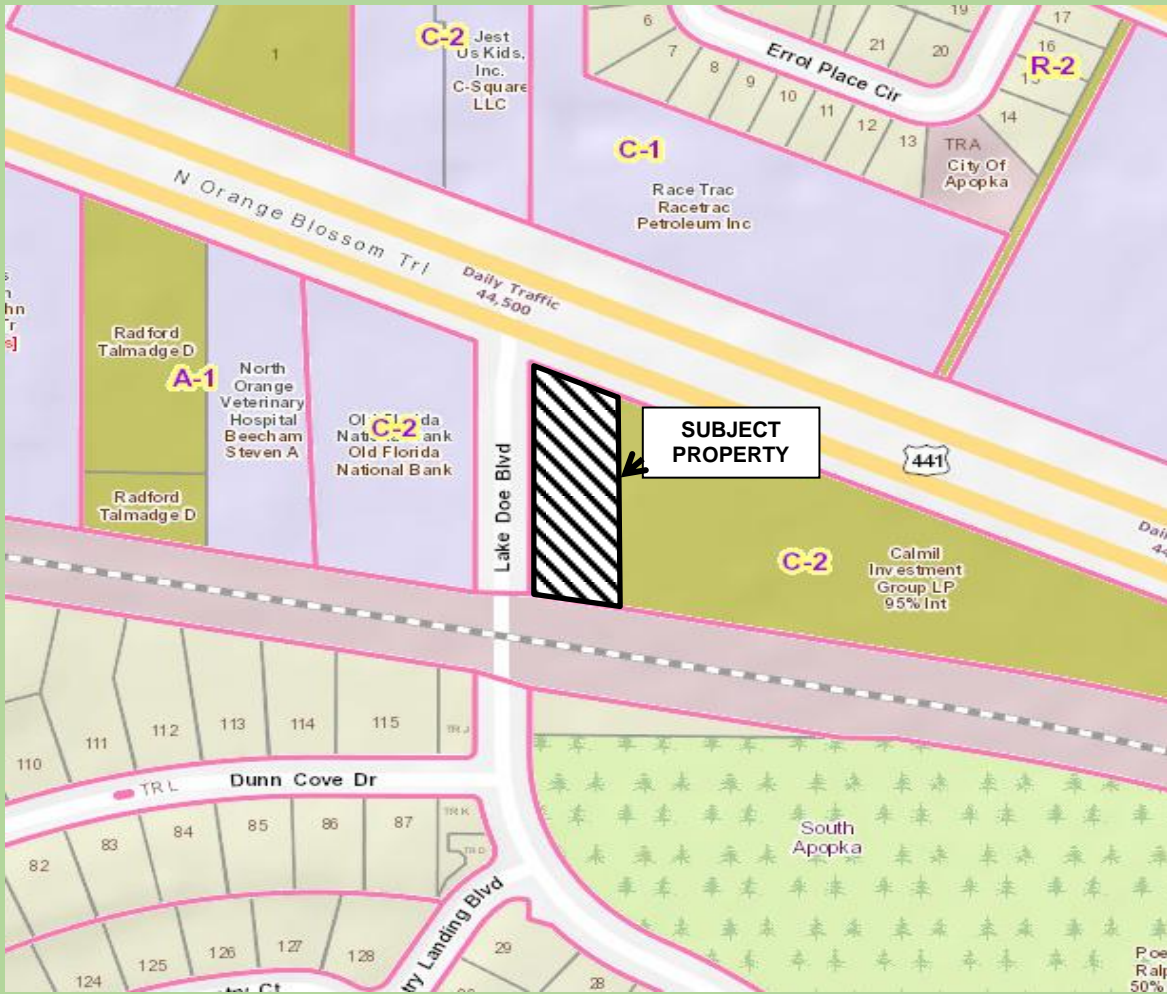
The **Development Review Committee** recommends approval of the Verizon Wireless – Apopka Final Development Plan and waiver request, subject to the findings of this staff report.

The **Planning Commission**, at its meeting on July 8, 2014, recommended approval (6-0) of the Verizon Wireless – Apopka Final Development Plan and waiver to allow a five foot wide maintenance berm in lieu of the required ten feet.

Approve the Verizon Wireless – Apopka Final Development Plan and issue the Final Development Order.

Note: This item is considered quasi-judicial. The staff report and its findings are to be incorporated into and made a part of the minutes of this meeting.

Application: Final Development Plan
Owner: Calmil Investment Group, LP
Engineer: Rogers Engineering, LLC c/o Bill Menadier, P.E.
Parcel I.D. No: 05-21-28-0000-00-025
Location: 1120 West Orange Blossom Trail
Total Acres: 0.83 +/- Acre

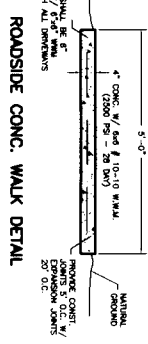
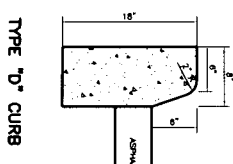
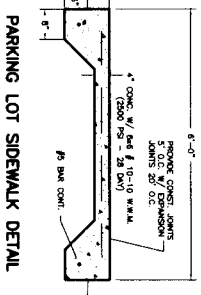
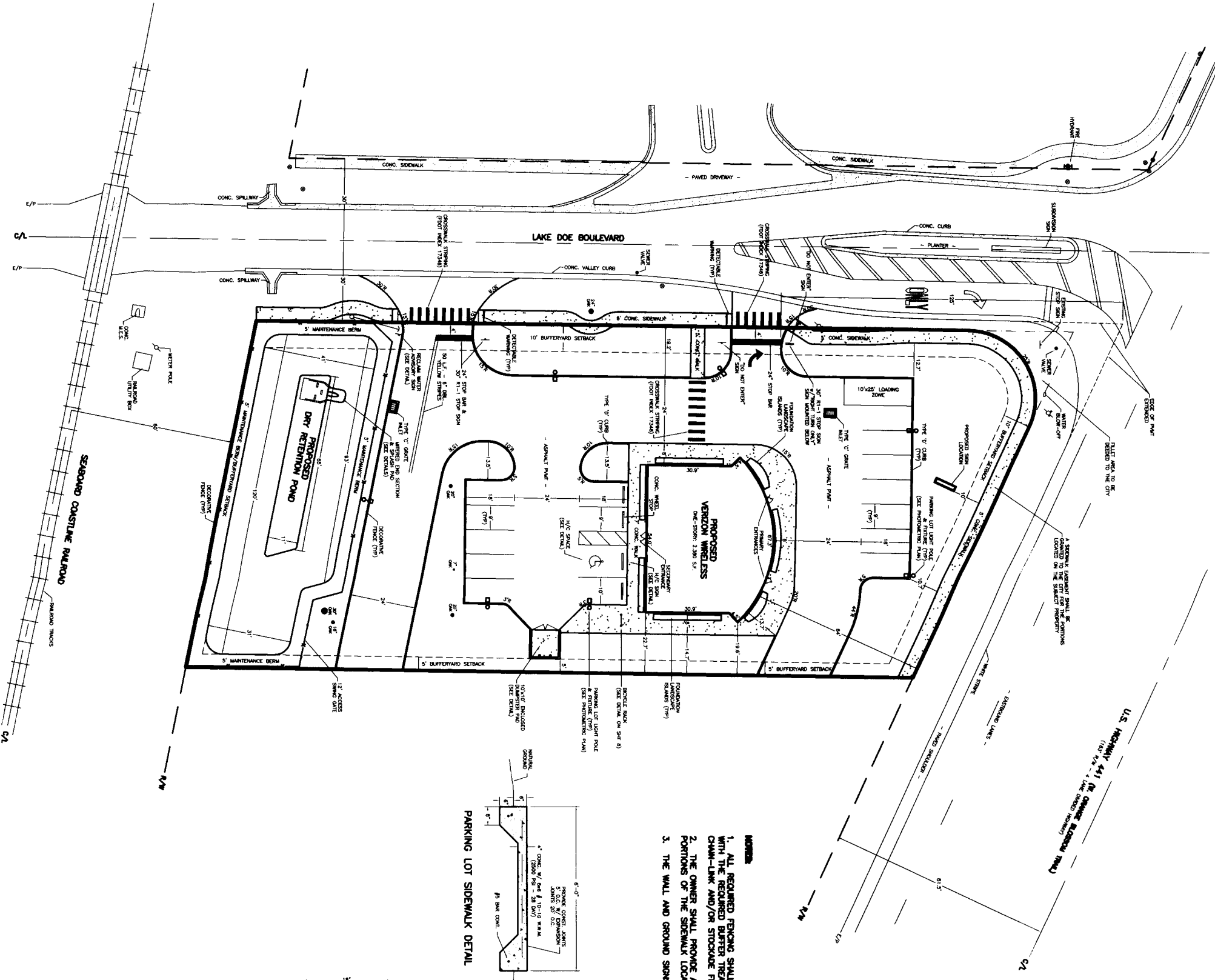
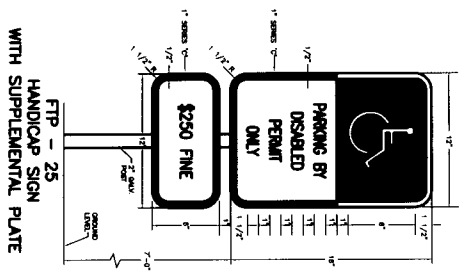
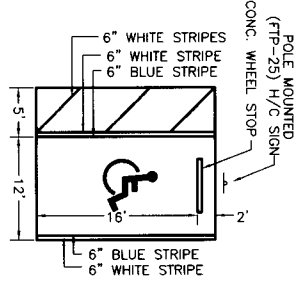


VICINITY MAP

Application: Final Development Plan
Owner: Calmil Investment Group, LP
Engineer: Rogers Engineering, LLC c/o Bill Menadier, P.E.
Parcel I.D. No: 05-21-28-0000-00-025
Location: 1120 West Orange Blossom Trail
Total Acres: 0.83 +/- Acre



ADJACENT USES



- NOTES**
1. ALL REQUIRED FENCING SHALL BE OF A DECORATIVE TYPE AND SHALL BE IN KEEPING WITH THE REQUIRED BUFFER TREATMENTS CHARACTER AND ARCHITECTURE OF THE PROJECT. CHAIN-LINK AND/OR STOCKADE FENCING SHALL NOT BE USED.
 2. THE OWNER SHALL PROVIDE A SIDEWALK EASEMENT TO THE CITY OF APOPKA FOR ALL PORTIONS OF THE SIDEWALK LOCATED ALONG LAKE DOE BOULEVARD AND U.S. HIGHWAY 441.
 3. THE WALL AND GROUND SIGNS ARE TO BE PERMITTED SEPARATELY.

STOP SIGN SPECIFICATIONS
 STOP SIGN:
 TYPE = R1-1
 SIZES = 30" x 30" / 36" x 36"
 INDEX 11660
 (SIZES NOTED ON PLANS ABOVE)

STOP SIGN POST SPECIFICATIONS
 HEIGHT TO BTFL OF SIGN = 7'-0"
 SIGN POST SIZE = 2"x2"
 SIGN POST TYPE = SQUARE POST (STEEL)
 W/ 3/8" HOLES @ 1" O.C.
 DRIVER DEPTH = 4'-1/2" WITH SOLE PLATE
 ALL SIGN MATERIAL AND INSTALLATION SPECIFICATIONS SHALL CONFORM WITH INDEX 11660 AND 11662.

WILLIAM A. MENODIER
 PROFESSIONAL ENGINEER
 FLORIDA REGISTRATION NO. 74981

A FINAL DEVELOPMENT SITE PLAN
 FOR
VERIZON WIRELESS STORE
 CITY OF APOPKA, FLORIDA
Layout Plan

ROGERS ENGINEERING, LLC
Civil Engineering & Land Surveying
 1105 S.E. 3rd Avenue • Ocala, Florida 34471 • Ph. (352) 622-9214 • Lic. Bus. #4074

Robert L. Rogers, PE
 P. Reg. No. 10027
 rrogers@rogerseng.com

Rodney K. Rogers, PSM
 P. Reg. No. 6274
 rrogers@rogerseng.com

William A. Menodier, ME, PE
 P. Reg. No. 74981
 menodier@rogerseng.com

DATE	REVISION

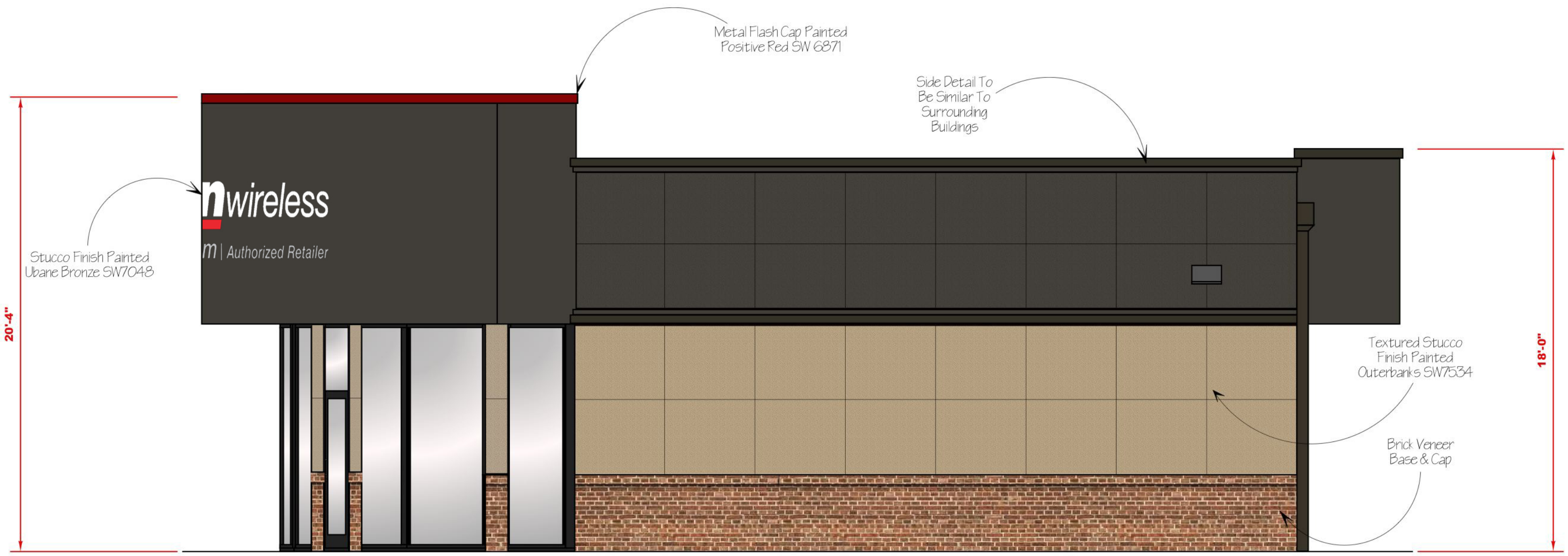


South Elevation
1/4" = 1'-0"

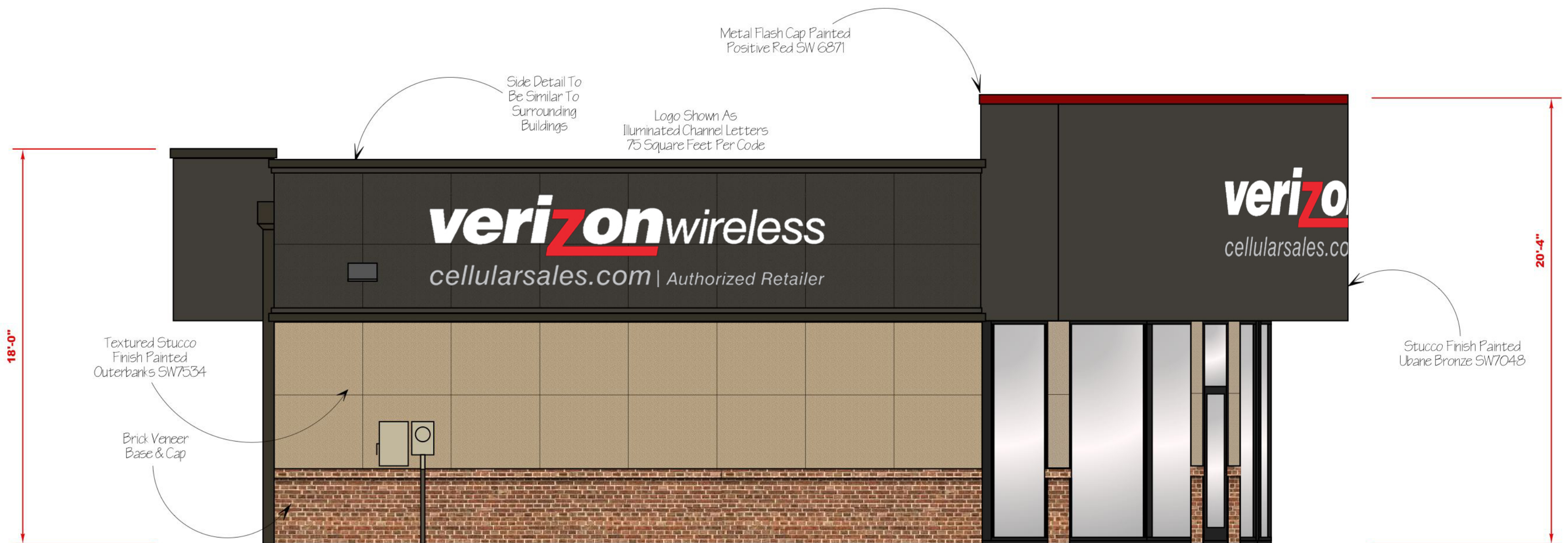


North Elevation
1/4" = 1'-0"

Wall:	55%
Storefront Glass:	45%



West Elevation
1/4" = 1'-0"



East Elevation
1/4" = 1'-0"

Proposed Building
Urbane Bronze Parapet
W/ Storefront Calculations

200 Sq. Ft. Signage Allowance Breakdown:

- 100 Sq. Ft. Logo on Front with 25 Sq. Ft. of Red Accent Cap.
- East Elevation: 75 Sq. Ft. Logo

SW 7048 Urbane Bronze
Interior / Exterior

Color Collections	Neutral Nuance, Urban Organic
Color Family	Warm Neutrals
Color Strip	H
RGB Value	R-83 G-80 B-73
Hexadecimal Value	#535049
LRV	8

SW 7534 Outerbanks
Interior / Exterior

Color Collections	Rustic Refined, Precious Baby
Color Family	Warm Neutrals
Color Strip	R-184 G-165 B-141
RGB Value	#B6A58D
Hexadecimal Value	#B6A58D
LRV	39

SW 6871 Positive Red
Interior / Exterior

Color Family	Reds
Color Strip	128
RGB Value	R-179 G-34 B-48
Hexadecimal Value	#B32230
LRV	11

Field Verify Dimensions



E2	Elevations	<p>PERPER DESIGN CONCEPT TO CREATION</p>
<p>OR-AP Authorized Retailer Apopka, FL</p>		
Date: 6/21/2014		