

Unit Information

Unit ID: 200182

Year: 2017

Unit Name: Key Colony Beach

Unit Status: Active

Unit Dependency:

Location Information

Name: Mrs. Patti Trefry

Title: Secretary-Treasurer

Phone: (305) 289-1212

Fax: (305) 289-1767

Address:

Post Office Box 510141
Key Colony Beach, FL 33051-0141

Contact Information

Name: Mrs. Kathryn McCullough

Title: City Clerk

Phone: (305) 289-1212

Email: cityclerk@keycolonybeach.net

Address:

Post Office Box 510141
Key Colony Beach, FL 33051-0141

AFR Details

Original AFR

AFR Status: In Process

AFR Received Date:

Audit Received Date:

Submission Type:

Debt Information

Long-Term Debt: \$3,929,060

Audit Information

Was an audit performed? Yes

Audit Performed Date: 12/15/2017

Auditor Name: Smith, Buzzi & Associates, LLC

Address:

9425 Sunset Drive, Suite 180
Miami, FL 33173

Certification

Chief Financial Officer

Name: Patti Trefry

Title: Secretary - Treasurer

Chairman/Elected Official

Name: John Deneale

Title: Mayor

Yes No

Have You Experienced a Financial Emergency in this year?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If Yes, Have You Complied With Section 218.503(2), Florida Statutes?

<input type="checkbox"/>	<input type="checkbox"/>
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Auditor General Rule: Section 10.554(1)(h)6.b): If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	1,393,970										1,393,970
312410 - First Local Option Fuel Tax		62,370									62,370
312420 - Second Local Option Fuel Tax		14,561									14,561
312600 - Discretionary Sales Surtaxes				282,754							282,754
315000 - Communications Service Tax (Chapter 202)	65,320										65,320
316000 - Local Business Tax (Chapter 205)	190,247										190,247
322000 - Building Permits	397,948										397,948
334700 - State Grant - Culture/Recreation				23,837							23,837
335120 - State Revenue Sharing - Proceeds	30,475	10,537									41,012
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	1,608										1,608
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	150,587										150,587
337400 - Local Government Unit Grant - Transportation		22,311									22,311
343500 - Service Charge - Sewer/Wastewater Utility						1,400,695					1,400,695
343900 - Service Charge - Other Physical Environment Charges						96,649					96,649
347200 - Service Charge - Parks and Recreation	27,500										27,500
347500 - Service Charge - Special Recreation Facilities	5,475										5,475
349000 - Other Charges for Services	38,425										38,425
351100 - Judgments and Fines - As Decided by County Court Criminal	836										836
354000 - Fines - Local Ordinance Violation	13,025										13,025
361100 - Interest	8,962	184		521		11,798					21,465
366000 - Contributions and Donations from Private Sources	6,549										6,549
369900 - Other Miscellaneous Revenues	32,450					41,651					74,101
381000 - Inter-Fund Group Transfers In	110,638	3,737									114,375
Grand Total	2,474,015	113,700		307,112		1,550,793					4,445,620

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	80,796										80,796
511.30 - Legislative - Operating Expenses	12,202										12,202
513.10 - Financial and Administrative - Personal Services	277,900										277,900
513.30 - Financial and Administrative - Operating Expenses	97,126										97,126
513.60 - Financial and Administrative - Capital Outlay	23,861										23,861
514.10 - Legal Counsel - Personal Services	30,404										30,404
516.30 - Non-Court Information Systems - Operating Expenses	1,870										1,870
519.30 - Other General Government - Operating Expenses	60,770			6,234							67,004
521.10 - Law Enforcement - Personal Services	451,261										451,261
521.30 - Law Enforcement - Operating Expenses	94,474										94,474
522.60 - Fire Control - Capital Outlay	2,988			1,200							4,188
524.10 - Protective Inspections - Personal Services	212,831	33,836									246,667
524.30 - Protective Inspections - Operating Expenses	8,643	1,397									10,040
525.30 - Emergency and Disaster Relief - Operating Expenses	861,334										861,334
526.30 - Ambulance and Rescue Services - Operating Expenses	500,000										500,000
526.60 - Ambulance and Rescue Services - Capital Outlay		7,122		25,000							32,122
535.10 - Sewer/Wastewater Services - Personal Services						100,598					100,598
535.30 - Sewer/Wastewater Services - Operating Expenses						1,001,265					1,001,265
538.30 - Flood Control/Stormwater Control - Operating Expenses						36,341					36,341
539.10 - Other Physical Environment - Personal Services	120,710	39,347									160,057
539.30 - Other Physical Environment - Operating Expenses	51,012	13,794									64,806
541.30 - Road/Street Facilities - Operating Expenses	29,001	37,261									66,262
541.60 - Road/Street Facilities - Capital Outlay	8,635	12,435		5,000							26,070
541.70 - Road/Street Facilities - Debt Service				40,253							40,253
572.30 - Parks/Recreation - Operating Expenses	149,086										149,086
572.60 - Parks/Recreation - Capital Outlay	31,400			43,106							74,506
572.70 - Parks/Recreation - Debt Service				32,932							32,932
581.30 - Interfund Transfers Out - Operating Expenses		29,334		85,041							114,375
590.60 - Other Non-Operating Disbursements - Capital Outlay		7,451									7,451
Grand Total	3,106,304	181,977		238,766		1,138,204					4,665,251

Component Unit	Type	Total Revenues	Total Expenditures	Total Debt
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KCB - 2017 Annual Financial Report vs. 2017 CAFR

Page 17, Total Revenues	\$ 2,780,452.00
Page 17, Operating transfers from	\$ 110,638.00
Page 17, Operating transfers from	\$ 3,737.00
Page 21, Total Operating Revenues	\$ 1,442,346.00
Page 21, Miscellaneous Income	\$ -
Page 21, Interest on Investments	\$ 7,469.00
Page 21, Operating Transfers From	\$ -
Page 21, Capital Contributions - Grants	\$ -
Page 26, Total Operating Revenues	\$ 96,649.00
Page 26, Interest on Investments	\$ 4,329.00
Page 26, Miscellaneous Income	\$ -
Page 26, Operating Transfers From	\$ -
Total	<u>\$ 4,445,620.00</u>
Per page 2 of AFR	<u>\$ 4,445,620.00</u>
Difference (should be zero)	\$ -

Page 17, Total Expenditures	\$ 3,412,672.00
Page 17, Operating Transfers to	\$ 85,041.00
Page 17, Operating Transfers to	\$ 29,334.00
Page 21, Total Expenses	\$ 1,098,008.00
Page 21, loss on impairment	\$ 3,855.00
Page 21, Operating Transfers to	\$ -
Page 26, Total Expenses	\$ 36,341.00
Page 26, Operating Transfers to	\$ -
Total	<u>\$ 4,665,251.00</u>
Per page 3 of AFR	<u>\$ 4,665,251.00</u>
Difference (should be zero)	\$ -

Page 45	\$1,697,962.00
Page 45	<u>\$2,231,098.00</u>
Total Long-Term Debt outstanding @ 9/30/17	\$3,929,060.00