

MEMORANDUM

DATE: October 30, 2014

TO: Honorable Mayor and City Commission

VIA: Kenneth Fields, City Manager

FROM: Jennifer Nanek, Assistant to the City Manager

RE: Acceptance of Florida's Natural Growers Foundation Grant for AEDS

SYNOPSIS: The City has been awarded \$2000 towards the purchase of two AEDs (Automated External Defibrillators) for City buildings. No match was required.

RECOMMENDATION

It is recommended that the City Commission approve the acceptance of a \$2000 grant from Florida's Natural Growers Foundation towards the purchase of two AEDs for use at City facilities.

BACKGROUND

In August 2014 the city submitted an application to the Florida's Natural Growers Foundation for \$2398 for the purchase of two AEDs (Automated External Defibrillators) for the Administration Building and the soccer complex.

On October 20, 2014 we were notified of an award of \$2000 towards the AEDs.

OTHER OPTIONS

Do not accept the grant.

FISCAL IMPACT

The 2 AEDS may cost more than \$2000. The City will be responsible for cost overruns. Materials with the AEDs such as the pads expire and will need to be replaced.

ATTACHMENTS

Grant award letter
Grant application



October 14, 2014

Mr. Christopher Velasquez
Chief of Police
City of Lake Wales
P O Box 1320
Lake Wales, FL 33859

Dear Mr. Velasquez:

On behalf of the Florida's Natural Growers Foundation, I am extremely pleased to inform you that City of Lake Wales has been awarded \$2000 for the purchase of two automated external defibrillators.

The Florida's Natural Growers Foundation is hosting a reception to distribute the grant awards. The reception and presentation will be held at the Grove House Visitor Center opposite our plant at 20160 Highway 27 in Lake Wales on November 3, 2014 at 5:30 p.m.

The primary goal of the Florida's Natural Growers Foundation is to support our local area where our Grower Members are located. The Foundation distributes the proceeds from the Florida's Natural Growers Charity Classic held in March, Citrus World, Inc. and individual donors. It is giving 100% of the funds back to the communities of Central Florida. Together with our grower members, we hope to make an impact in our local communities through this charitable giving.

We hope our modest gift will improve your organization and the people you help.

Sincerely,

Walt Lincer
Foundation President
Florida's Natural Growers Foundation

P.S. Please RSVP using the enclosed card

Florida's Natural Growers Foundation, Inc. is a non-profit Florida Corporation tax exempt under 501 (c)(3) of the Internal Revenue Code. Gifts to the Foundation are tax deductible.

The foundation will **not** consider:

Annual or building campaigns, operating expenses, membership dues or fees, individuals, religious or sectarian projects, municipal services commonly the responsibility of the government, public or private school services required by state law, political campaigns, tickets for events or advertising of any kind

Organization Name: City of Lake Wales

Mailing Address: P.O. Box 1320

City: Lake Wales State: FL Zip: 33859-1320

Description of organization and impact made in community:

The City of Lake Wales is established for the benefit of its citizens and shall provide for their health, welfare and safety. Special attention shall be devoted to improving the City's appearance, maintaining public facilities and infrastructure, and ensuring citizen safety and quality of life via a fair and equitable system of citizen involvement and input.

Areas Served by Organization

Lake Wales and Lake Wales Area

How many volunteer hours are spent in the community by your organization? 0

Did your organization participate in the Florida's Natural Charity Classic? Description of participation may include providing volunteers prior to or during tournament week, playing on a Pro-Am team, but please do not include spectator participation.

No.

Are you **Exempt** / Non-Exempt / 501c(3) organization *Please attach IRS Determination letter

Amount Requested: \$2398

Description of the manner in which the funds will be used and supply measurable objectives: The City of Lake Wales would like to request your assistance with the purchase of two Automated External Defibrillators for our Municipal Administration Building and our Soccer Complex on Hunt Bros. Road. An Automated External Defibrillator (AED) is a device that delivers a shock to stop ventricular fibrillation in the heart of an individual experiencing a sudden cardiac arrest. Sudden cardiac arrest is the leading cause of death in America today. A victim's chance of survival is reduced by 7 to 10 percent every minute that passes without CPR and defibrillation. The Municipal Administration Building is occupied daily with staff and citizens who frequent the building to pay utility bills, attend public meetings, among many other things. The soccer complex, which is very heavily used by children and adults daily, is the most isolated facility we have. If you are able to assist with this purchase, all staff will receive training in the use of the AED and be capable of operating the equipment should the need ever arise.

References:

1. Angela Pulido, President - Lake Wales Area Chamber of Commerce
2. Jesse Jackson, Superintendent - Lake Wales Charter Schools
3. Larry Bossarte, President - Lake Wales MainStreet

Please attach a copy of the organization's Articles of Incorporation, Mission Statement or Charter

For Office Use Only

Approved by Board of Directors _____ Date: _____

CITY OF LAKE WALES
CITY MANAGER & CITY COMMISSION

City Manager – Kenneth Fields, 863-678-4182x270 kfields@cityoflakewales.com

P.O. Box 1320, Lake Wales, FL 33853

City Commission

Eugene Fultz – Mayor

Christopher Lutton – Deputy Mayor

Betty Wojcik – Commissioner

Jonathan Thornhill – Commissioner

Terrye Howell - Commissioner

BUDGET SUMMARY

CITY OF LAKE WALES - FISCAL YEAR 2013-2014

General Fund 8.5866

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	UTILITIES FUND	AIRPORT FUND	TOTAL ALL FUNDS
Taxes	Millage per \$1000						
Ad Valorem Taxes	3,764,352	927,230					4,691,582
Sales & Use Taxes	1,391,200	606,000	694,932				2,692,132
Licenses & Permits	968,500		382,938				1,351,438
Special Assessment		14,577					14,577
Intergovernmental Revenue	1,299,788	1,015,682		160,000		152,950	2,628,420
Charges for Services	1,769,557	117,168			6,755,500	59,608	8,701,833
Fines & Forfeitures	27,250	10,000					37,250
Miscellaneous Revenues	77,235	30,075	5,900	26,900	1,049,500	34,300	1,223,910
Other Financing Sources	237,600			1,700,000			1,937,600
TOTAL SOURCES	\$9,535,482	\$2,720,732	\$1,083,770	\$1,886,900	\$7,805,000	\$246,858	\$23,278,742
Transfers In	828,000	6,665	1,107,118			39,907	1,981,690
Fund Balances/Reserves/Net Assets	2,088,426	730,304	1,948,874	354,073	7,269,448		12,391,125
TOTAL REVENUES, TRANSFERS & BALANCES	\$12,451,908	\$3,457,701	\$4,139,762	\$2,240,973	\$15,074,448	\$286,765	\$37,651,557
EXPENDITURES							
General Governmental Services	1,495,064						1,495,064
Public Safety	7,220,621	45,200		1,200,000			8,465,821
Physical Environment	993,479	14,585		500,000	10,105,852		11,613,916
Transportation	5,433	716,685				268,765	990,883
Economic Environment	136,500	390,922					527,422
Human Services							0
Culture & Recreation	1,211,531	939,767		220,000			2,371,298
Debt Services			2,110,041		1,829,631	18,000	3,957,672
Other Nonoperating Uses					2,000		2,000
TOTAL EXPENDITURES	\$11,062,628	\$2,107,159	\$2,110,041	\$1,920,000	\$11,937,483	\$286,765	\$29,424,076
Transfers Out	39,907	1,113,783			828,000		1,981,690
Fund Balances/Reserves/Net Assets	1,349,373	236,759	2,029,721	320,973	2,308,965	(0)	6,245,791
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	\$12,451,908	\$3,457,701	\$4,139,762	\$2,240,973	\$15,074,448	\$286,765	\$37,651,557

31,405,766

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

change in reserves -739,053 -493,545 +80,847 -33,100 -4,960,483 -0 -6,145,334

CITY OF LAKE WALES
PRELIMINARY - BALANCE SHEET
GENERAL FUND - 001
05/31/2014

ACCOUNT #	DESCRIPTION	CURRENT FY	PRIOR FY	INCREASE (DECREASE)

GENERAL FUND - 001				
	Cash - Unrestricted	(7,229)	653,726	(660,955)
001-101-096-000-000	General Fund Emergency Fund 3706	1,024,961	1,539,094	(514,132)
001-102-001-000-000	Petty Cash (Finance Dept.)	400	400	0
001-102-010-000-000	Cash - Payment Center Acct.	0	502	(502)

	CASH	1,018,132	2,193,722	(1,175,589)
	ACCOUNTS RECEIVABLE	814,002	646,010	167,992
	DUE FROM OTHER FUNDS	199,378	236,261	(36,883)
	INVENTORY	51,027	58,236	(7,209)
	PREPAID	222,265	174,933	47,332

	TOTAL ASSETS	2,304,803	3,309,162	(1,004,359)
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	ACCOUNTS PAYABLE	201,462	147,023	54,439
	DUE TO OTHER FUNDS	0	0	0
	DEPOSIT & TRUST ACCOUNTS	4,024	5,088	(1,065)
	ACCRUED PAYROLL & WITHHOLDING	265,686	261,764	3,922
	DEFERRED REVENUE	205,115	213,054	(7,939)

	TOTAL LIABILITIES	676,287	626,930	49,357
	EXCESS REV OVER/UNDER EXP	(351,440)	485,206	(836,646)
001-271-001-000-000	Fund Balance	1,979,956	2,197,026	(217,070)

	TOTAL FUND BALANCE	1,628,516	2,682,232	(1,053,716)

	TOTAL LIAB. AND FUND BALANCE	2,304,803	3,309,162	(1,004,359)
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CITY OF LAKE WALES
PRELIMINARY SCH. OF REV & EXP
GENERAL FUND - 001
05/31/2014

ACCOUNT NO.	DESCRIPTION	CURRENT FY BUDGET	YEAR TO DATE ACTUAL	PRIOR FY BUDGET	PRIOR FY ACTUAL	PRIOR - FY 09/30/2011
REVENUES						
TAXES						
001-311-100-000-000	Ad Valorem Taxes	3,764,352	3,481,962	3,760,150	3,427,548	3,749,325
001-314-100-000-000	Utility Service Tax - Electric	590,000	396,068	625,000	332,896	597,298
001-314-300-000-000	Utility Service Tax - Water	227,000	149,799	227,000	151,304	225,694
001-314-800-000-000	Utility Service Tax - Propane	25,000	31,249	25,000	21,805	35,574
001-315-000-000-000	Communications Svc Tax	474,000	309,628	547,745	369,682	527,187
001-316-000-000-000	Business Tax Receipts	75,000	70,437	75,000	75,284	76,561
001-319-002-000-000	Radon Tax Rev.-Collectn Fee	200	0	200	0	0
TOTAL: TAXES		5,155,552	4,439,143	5,260,095	4,378,520	5,211,639
LICENSES & PERMITS						
001-322-000-000-000	Building Permits	175,000	188,142	175,000	149,941	262,537
001-323-100-000-000	Franchise Fees - Electric	670,000	409,857	700,000	367,069	601,056
001-323-700-000-000	Franchise Fees-Solid Waste-Flr	118,000	78,667	140,000	76,667	117,170
001-325-100-000-000	Tree Removal Permit Fees	500	0	500	0	0
001-325-400-000-000	Site Develmt Permit & Inspect Fees	5,000	17,959	13,000	1,376	8,625
TOTAL: LICENSES & PERMITS		968,500	694,625	1,028,500	595,052	989,388
INTERGOVERNMENTAL REVENUE						
001-331-200-000-000	C.O.P.S. Fast Grant	40,742	0	0	0	0
001-331-304-000-000	Bullet Proof Vest Grant	0	452	2,268	0	2,268
001-331-600-000-000	HIDTA Award	0	15,950	0	7,902	7,902
001-331-605-000-000	AFG Grant Fire Dept Radios	0	0	11,000	0	0
001-333-100-000-000	PILOT-Lake Wales Housing Authority	2,500	0	3,500	0	2,875
001-333-200-000-000	PILOT - Water's Edge	25,000	28,775	43,000	28,418	28,418
001-335-121-000-000	State Rev. Sharing - from S/Tx	290,000	191,550	273,800	178,474	287,939
001-335-140-000-000	Mobile Home Licenses	27,000	31,277	27,000	29,094	31,294
001-335-150-000-000	Alcoholic Beverage Licenses	10,600	9,097	10,600	8,899	10,416
001-335-180-000-000	Local Government 1/2 Sales Tax	757,000	521,826	723,366	493,739	744,955
001-335-230-000-000	Firemen'S Supplemental Comp	8,160	6,250	8,160	6,420	8,760
001-337-220-000-000	Grant - Polk Sch Board - Sro	116,352	116,352	116,352	77,568	116,352
001-337-225-000-000	LW Charter Schools-Sro	58,176	38,784	58,176	38,784	58,176
001-338-200-000-000	County Business License	5,000	3,905	5,000	4,007	7,500
TOTAL: INTERGOVERNMENTAL REV		1,340,530	964,217	1,282,222	873,305	1,306,856
CHARGES FOR SERVICES						
001-341-100-000-000	Recording, Copy & Certifying	500	731	500	208	245
001-341-101-000-000	Sale of Maps and Publications	500	466	500	248	248
001-341-102-000-000	Police Verification Svcs	4,000	10,040	4,000	6,049	9,663
001-341-106-000-000	Administrative Charge - Street Lght	333	0	325	325	325
001-341-123-000-000	Election Qualifying Fees	100	25	100	100	100
001-341-403-000-000	Management Fees - Water/Sewer	387,943	258,629	421,937	281,014	419,310
001-341-510-000-000	Planning & Zoning Board Fees	12,000	11,443	12,000	9,125	15,902
001-341-520-000-000	Comprehensive Planning Fees	2,000	653	2,000	0	0

CITY OF LAKE WALES
PRELIMINARY SCH. OF REV & EXP
GENERAL FUND - 001
05/31/2014

ACCOUNT NO.	DESCRIPTION	CURRENT FY BUDGET	YEAR TO DATE ACTUAL	PRIOR FY BUDGET	PRIOR FY ACTUAL	PRIOR - FY 09/30/2011
001-341-524-000-000	Reimbursement-Building Fees	1,500	3,074	1,500	2,412	3,373
001-341-540-000-000	Bldg Official Svcs. - Frostproof	8,000	8,198	10,000	6,785	10,716
001-341-900-000-000	Reimbursement-Grove House Taxes	8,500	7,685	8,500	7,948	7,948
001-341-901-000-000	Polk Cnty Impact Fee-Coll Chrg	500	998	500	1,685	3,245
001-341-902-000-000	Polk Pub Svc Tx - Coll Fee	600	416	600	404	613
001-341-905-000-000	BCA/DCA Coll Fee for Education	0	626	0	461	643
001-342-199-000-000	Miscellaneous Police Services	500	0	500	0	0
001-342-200-000-000	Fire Service - Highland Park	9,823	9,823	9,823	9,823	9,823
001-342-201-000-000	Fire Service - Polk County	260,247	239,071	260,247	216,873	260,247
001-343-400-000-000	Garbage Fees	990,061	690,744	985,300	665,339	996,661
001-343-802-000-000	Cemetery - Grave Locating Fees	10,000	8,261	12,000	7,566	11,028
001-343-803-000-000	Cemetery - Lot Marking	350	124	350	200	264
001-343-804-000-000	Cemetery - Burial Space Lot	35,000	19,400	35,000	27,610	38,900
001-343-806-000-000	Cemetery - Vault/Casket Id	400	232	400	243	333
001-343-809-000-000	Cemetery - Misc Chgs For Svc	500	135	500	50	355
001-343-810-000-000	Cemetery Installment Adm Fee	600	58	600	300	300
001-343-811-000-000	Cemetery Trust Revenue	600	0	600	0	0
001-343-812-000-000	Cemetery-Capital Imp Funding	0	0	27,078	0	25,188
001-343-900-000-000	Tree Replacement Fees	35,000	0	0	0	0
001-347-295-000-000	Recreation Concession Sales	0	0	0	356	292
TOTAL: CHARGES FOR SERVICES		1,769,557	1,270,833	1,794,860	1,245,122	1,815,722
FINES & FORFEITURES						
001-351-100-000-000	Court Fines	20,000	13,146	35,000	11,100	14,205
001-351-300-000-000	Law Enforcement Education	1,500	1,620	3,000	1,242	1,849
001-351-650-000-000	Damage Restitution	100	0	100	4,478	5,039
001-351-900-000-000	Miscellaneous Fines	150	106	150	6	6
001-354-100-000-000	Parking Fines	500	969	500	150	225
001-354-200-000-000	Code Enforcement Fines	5,000	10,967	8,000	8,857	12,251
TOTAL: FINES & FORFEITURES		27,250	26,808	46,750	25,834	33,575
MISCELLANEOUS REVENUES						
	Interest Income	15,000	6,020	25,000	9,470	10,911
001-362-003-000-000	Misc Rents	0	0	0	100	100
001-362-010-000-000	Orange Grove - Land Lease	40,000	30,000	40,000	30,000	40,000
001-362-701-000-000	Community Center - Austin Kitchen R	4,000	1,226	8,000	1,406	1,728
001-362-704-000-000	Ridge League Dinner-Receipts	2,000	0	8,200	4,578	4,578
001-362-706-000-000	JP Austin Center Rental	2,000	1,839	2,000	2,179	3,209
001-362-708-000-000	League Fees	0	0	4,000	0	0
001-362-709-000-000	Tourist Club Rental	0	1,359	0	1,390	2,412
001-362-710-000-000	Field Rentals	0	65	0	0	0
001-362-790-000-000	User Fees - Other Rental	2,000	966	2,000	1,508	1,875
001-362-800-000-000	Rental-Mike LaRosa	0	2,400	0	900	2,100
001-364-002-000-000	Loss Recoveries - Insured	0	5,356	0	1,349	6,947
001-364-100-000-000	Sale of Surplus Equipment	0	2,167	0	0	18
001-364-175-000-000	Gain on Sale of Capital Asset	0	59	12,000	450	8,048
001-366-025-000-000	Donations	0	0	0	1,625	1,625
001-366-050-000-000	Donations-Veterans Memorial	0	35	0	70	210
001-366-060-000-000	Donations-Cemetery Brick	0	175	0	0	35
001-366-521-000-000	Donations-Police Dept.	0	2,096	0	0	0

CITY OF LAKE WALES
PRELIMINARY SCH. OF REV & EXP
GENERAL FUND - 001
05/31/2014

ACCOUNT NO.	DESCRIPTION	CURRENT FY BUDGET	YEAR TO DATE ACTUAL	PRIOR FY BUDGET	PRIOR FY ACTUAL	PRIOR - FY 09/30/2011
001-366-522-000-000	Donations-Fire Dept	1,000	12,675	0	1,025	124
001-366-539-000-000	Cemetery: Misc Donations	0	0	0	100	100
001-366-702-000-000	Recycling Proceeds	0	849	0	85	85
001-366-900-000-000	Donations/Miscellaneous	43,000	350	16,000	16,000	16,000
001-369-000-000-000	Other Miscellaneous Revenues	5,000	36	5,000	54	70
001-369-006-000-000	Public Notice Reimbrsmts (Ads)	0	970	0	940	1,510
001-369-010-000-000	Vendor Fees	0	90	0	270	590
001-369-012-000-000	Reimbursement-Police Special Detail	200	0	200	0	0
001-369-013-000-000	Reimb.- North West Complex Staff	0	5	0	49	65
001-369-014-000-000	Reimb-Special Events In-Kind	5,233	4,492	5,233	4,080	4,080
001-369-015-000-000	Reimbursement-Staffing Comm Center	100	1,450	100	1,638	2,678
001-369-016-000-000	Reimbursement - Ball Field Lights	100	0	100	31	47
001-369-017-000-000	Reimb. - Ball Field Lining/Prep.	100	0	100	0	0
001-369-200-000-000	Workers' Compensation Reimb	0	14,089	0	389	389
001-369-900-000-000	Other Miscellaneous Revenue	0	86	0	217	217
001-369-999-000-000	Other	502	10,354	501	967	2,252
001-369-999-999-999	Suspense - Cash Receipts	0	(710)	0	0	0
TOTAL: MISCELLANEOUS REVENUES		120,235	98,498	128,434	80,868	112,002
OTHER FINANCING SOURCES						
INTER FUND TRANSFER						
001-381-105-000-000	Transfer from CRA Fund	0	0	25,000	0	16,510
001-381-330-000-000	Transfer from Capital Projects	95,000	0	0	0	0
TOTAL: INTERFUND TRANSFER		95,000	0	25,000	0	16,510
CONTRIBUTIONS FROM ENTERPRISE						
001-382-403-000-000	Contribution from Water/Sewer	828,000	552,000	828,000	552,000	828,000
TOTAL: CONT FROM ENTERPRISE OP		828,000	552,000	828,000	552,000	828,000
OTHER SOURCES						
001-385-000-000-000	Lease/Loan Proceeds	237,600	190,497	119,184	0	119,184
TOTAL: OTHER FINANCING SOURCES		237,600	190,497	119,184	0	119,184
TOTAL REVENUES/OTHER FIN SRCS		10,542,224	8,236,620	10,513,045	7,750,701	10,432,877

CITY OF LAKE WALES
 PRELIMINARY SCH. OF REV & EXP
 GENERAL FUND - 001
 05/31/2014

ACCOUNT NO.	DESCRIPTION	CURRENT FY BUDGET	YEAR TO DATE ACTUAL	PRIOR FY BUDGET	PRIOR FY ACTUAL	PRIOR - FY 09/30/2011
	CITY COMMISSION	70,632	53,250	84,063	57,370	71,427
	CITY MANAGER	201,125	153,121	193,903	150,649	193,123
	CITY CLERK	101,910	68,336	110,295	70,017	102,346
	FINANCE	248,823	174,577	230,261	158,550	218,888
	PERSONNEL	133,670	98,650	150,271	101,812	150,053
	CITY ATTORNEY	63,872	44,307	57,660	35,803	57,599
	PLANNING & ZONING	232,966	159,429	245,522	150,311	236,752
	FLEET MAINTENANCE	18,806	0	2,155	0	0
	FACILITIES MAINTENANCE	88,404	41,218	110,776	62,907	104,364
	INFORMATION SERVICES	123,560	103,746	197,894	134,125	194,844
	INSURANCE/RISK MANAGEMENT	0	0	0	0	0
	SUPPORT SERVICES	119,205	76,012	97,344	78,229	96,485
	MUNICIPAL ADM BLDG	61,913	41,077	67,782	43,588	67,286
	NON-DEPARTMENTAL	136,200	748,078	87,250	26,818	79,035
	POLICE DEPARTMENT	4,412,184	3,126,590	4,308,976	2,903,308	4,218,724
	FIRE CONTROL	2,522,954	1,816,312	2,415,210	1,681,543	2,378,806
	BUILDING PERMITS & INSPEC	214,880	147,444	217,862	149,986	217,778
	CODE ENFORCEMENT	71,453	25,999	81,191	48,046	69,874
	WASTE DISPOSAL	841,017	558,192	817,723	539,191	815,773
	LAKES CONSERVATION	2,000	100	2,000	0	0
	CEMETERY OP	160,351	110,263	173,474	98,818	169,809
	FIELD OPERATIONS	0	0	0	22,157	0
	PUBLIC SVC ADMIN	0	0	0	408	0
	OTHER TRANSPORTATION	5,433	0	5,433	4,111	5,040
	ECONOMIC DEVELOPEMENT	136,500	78,927	75,708	51,596	74,881
	OTHER HUMAN SERVICES	1,000	1,000	2,070	2,070	2,070
	LIBRARY	0	0	0	0	0
	PARKS DIVISION	853,726	547,334	582,656	344,596	580,731
	RECREATION FACILITIES	478,728	336,135	461,181	298,939	458,838
	SPECIAL EVENTS	39,026	26,328	41,996	25,620	41,919
	DEPOT	27,051	11,728	34,300	1,593	16,564
	INTERFUND TRANSFERS	39,907	39,907	65,864	23,335	65,855
	TOTAL EXPENDITURES	11,407,296	8,588,060	10,920,820	7,265,495	10,688,862
	REVENUE EXCESS OVER (UNDER) EXP	(865,072)	(351,440)	(407,775)	485,206	(255,984)



Consumer's Certificate of Exemption

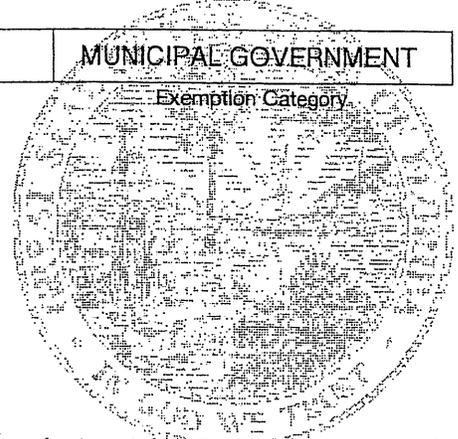
DR-14
R. 04/11

Issued Pursuant to Chapter 212, Florida Statutes

85-8012740119C-0	06/30/2012	06/30/2017	MUNICIPAL GOVERNMENT
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

CITY OF LAKE WALES
201 W CENTRAL AVE
LAKE WALES FL 33853-4013



is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

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1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Account Management at 800-352-3671. From the available options, select "Registration of Taxes," then "Registration Information," and finally "Exemption Certificates and Nonprofit Entities." The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.