

### Unit Information

Unit Type: City

Year: 2019

Unit Name: Cocoa Beach

Unit Dependency:

Unit Status: Active

### Location Information

Name: Mrs. Eileen A. Clark

Title: Chief Financial Officer

Phone: (321) 868-3207

Address:

P.O.Box 322430  
Cocoa Beach, FL 32932-2430

### Contact Information

Name: Mrs. Patrisha Draycott

Title: Deputy Chief Financial Officer

Phone: (321) 868-3369

Email: pdraycott@cityofcocoabeach.com

Address:

P.O.Box 322430  
Cocoa Beach, FL 32932-2430

### AFR Details

#### Original AFR

AFR Status: Verified By DFS

AFR Received Date: 3/24/2020

Audit Received Date: 3/30/2020

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$37,782,443

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/13/2020

Auditor Name: MSL CPAs & Advisors

Address:  
255 S. Orange Ave.  
Suite 600  
Orlando, FL 32801

### Certification

#### Chief Financial Officer

Name: Eileen A. Clark

Title: CFO

#### Chairman/Elected Official

Name: Ben Malik

Title: Mayor

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	10,988,124	227,138									11,215,262
312410 - First Local Option Fuel Tax	354,872										354,872
312510 - Fire Insurance Premium Tax (Firefighters' Pension)	109,737										109,737
312520 - Casualty Insurance Premium Tax (Police Officers' Retirement )	108,999										108,999
314100 - Utility Service Tax - Electricity	1,389,278										1,389,278
314400 - Utility Service Tax - Gas	71,458										71,458
315000 - Communications Service Tax (Chapter 202)	520,775										520,775
316000 - Local Business Tax (Chapter 205)	156,620										156,620
322000 - Building Permits	484,027										484,027
323100 - Franchise Fee - Electricity	1,047,691										1,047,691
323400 - Franchise Fee - Gas	59,898										59,898
323700 - Franchise Fee - Solid Waste	186,465										186,465
329000 - Other Permits, Fees & Special Assessments	4,692										4,692
331100 - Federal Grant - General Government	551,493					9,317					560,810
331200 - Federal Grant - Public Safety	5,497										5,497
334100 - State Grant - General Government	1,756,900					129,642					1,886,542
335120 - State Revenue Sharing - Proceeds	333,618										333,618
335140 - State Revenue Sharing - Mobile Home Licenses	671										671
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	47,134										47,134
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	692,207										692,207
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	9,895										9,895
335490 - State Revenue Sharing - Other Transportation	12,070										12,070
337200 - Local Government Unit Grant - Public Safety	11,815										11,815
337400 - Local Government Unit Grant - Transportation		90,000									90,000
341300 - Administrative Service Fees	66,582					2,444					69,026
341900 - Other General Government Charges and Fees	147,137										147,137
342100 - Service Charge - Law Enforcement Services	3,464										3,464
342500 - Service Charge - Protective Inspection Fees	13,135										13,135
342900 - Service Charge - Other Public Safety Charges and Fees	34,931										34,931
343400 - Service Charge - Garbage/Solid Waste	2,121,145										2,121,145
343500 - Service Charge - Sewer/Wastewater Utility						7,240,259					7,240,259
343600 - Service Charge - Water/Sewer Combination Utility						167,558					167,558
343900 - Service Charge - Other Physical Environment Charges	766,957					864,848					1,631,805
344500 - Service Charge - Parking Facilities	1,973,292	73,353									2,046,645
344600 - Service Charge - Tolls (Ferry, Road, Bridge, Etc.)	399,210										399,210
344900 - Service Charge - Other Transportation Charges	174,887										174,887
347200 - Service Charge - Parks and Recreation	1,657,601										1,657,601
347400 - Service Charge - Special Events	6,176										6,176
347500 - Service Charge - Special Recreation Facilities	38,749										38,749
347900 - Service Charge - Other Culture/Recreation Charges	347,721										347,721
349000 - Other Charges for Services	151,353										151,353
351100 - Judgments and Fines - As Decided by County Court Criminal	38,175										38,175
354000 - Fines - Local Ordinance Violation	13,893	15,870									29,763

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
361100 - Interest	128,335	3,266		19,938		166,802		3,620,620	94,389		4,033,350
361300 - Net Increase (Decrease) in Fair Value of Investments	77,941					102,325		-1,249,415			-1,069,149
362000 - Rents and Royalties	420										420
365000 - Sale of Surplus Materials and Scrap	25,313					6,308					31,621
366000 - Contributions and Donations from Private Sources	3,481										3,481
368000 - Pension Fund Contributions								2,745,673			2,745,673
369900 - Other Miscellaneous Revenues	197,857	139				5,952			352,087		556,035
381000 - Inter-Fund Group Transfers In	859,000	329,850				209,330					1,398,180
384000 - Debt Proceeds				9,751,000							9,751,000
389900 - Proprietary - Other Non-Operating Sources						84,307					84,307
Grand Total	28,150,691	739,616		9,770,938		8,989,092		5,116,878	446,476		53,213,691

## Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	32,667										32,667
511.30 - Legislative - Operating Expenses	82,908										82,908
512.10 - Executive - Personnel Services	344,717										344,717
512.30 - Executive - Operating Expenses	7,589										7,589
513.10 - Financial and Administrative - Personnel Services	1,370,015										1,370,015
513.30 - Financial and Administrative - Operating Expenses	772,608							308,082			1,080,690
513.60 - Financial and Administrative - Capital Outlay	30,302										30,302
514.30 - Legal Counsel - Operating Expenses	251,159										251,159
515.10 - Comprehensive Planning - Personnel Services	316,399										316,399
515.30 - Comprehensive Planning - Operating Expenses	20,515										20,515
518.30 - Pension Benefits - Operating Expenses								3,678,636	254,264		3,932,900
519.10 - Other General Government - Personnel Services	1,034,680										1,034,680
519.30 - Other General Government - Operating Expenses	836,943					621,990					1,458,933
519.60 - Other General Government - Capital Outlay	2,187,432			45,077		2,831,583					5,064,092
519.70 - Other General Government - Debt Service	562,502	220,000				616,629					1,399,131
519.90 - Other General Government - Other Uses	250,000					53,432					303,432
521.10 - Law Enforcement - Personnel Services	4,241,188										4,241,188
521.30 - Law Enforcement - Operating Expenses	171,135										171,135
521.60 - Law Enforcement - Capital Outlay	99,433										99,433
522.10 - Fire Control - Personnel Services	3,253,109										3,253,109
522.30 - Fire Control - Operating Expenses	359,032										359,032
522.60 - Fire Control - Capital Outlay	229,643										229,643
524.10 - Protective Inspections - Personnel Services	321,011										321,011
524.30 - Protective Inspections - Operating Expenses	44,473										44,473
529.10 - Other Public Safety - Personnel Services	597,614										597,614
529.30 - Other Public Safety - Operating Expenses	97,900										97,900
529.60 - Other Public Safety - Capital Outlay	64,551										64,551
534.30 - Garbage/Solid Waste - Operating Expenses	1,725,572										1,725,572
535.10 - Sewer/Wastewater Services - Personnel Services						399,601					399,601



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
535.30 - Sewer/Wastewater Services - Operating Expenses						611,041					611,041
536.10 - Water/Sewer Services - Personnel Services						612,362					612,362
536.30 - Water/Sewer Services - Operating Expenses						367,999					367,999
537.10 - Conservation/Resource Management - Personnel Services						762,568					762,568
537.30 - Conservation/Resource Management - Operating Expenses						161,326					161,326
538.10 - Flood Control/Stormwater Control - Personnel Services						241,710					241,710
538.30 - Flood Control/Stormwater Control - Operating Expenses						321,297					321,297
541.10 - Road/Street Facilities - Personnel Services	778,529										778,529
541.30 - Road/Street Facilities - Operating Expenses	311,933										311,933
541.60 - Road/Street Facilities - Capital Outlay	141,889										141,889
545.10 - Parking Facilities - Personnel Services	189,753										189,753
545.30 - Parking Facilities - Operating Expenses	274,109										274,109
545.60 - Parking Facilities - Capital Outlay	253,347										253,347
559.30 - Other Economic Development - Operating Expenses		37,527									37,527
559.60 - Other Economic Development - Capital Outlay		4,860,779									4,860,779
572.10 - Parks/Recreation - Personnel Services	2,003,908										2,003,908
572.30 - Parks/Recreation - Operating Expenses	1,182,459										1,182,459
572.60 - Parks/Recreation - Capital Outlay	141,098										141,098
581.90 - Interfund Transfers Out - Other Uses	329,850					1,068,330					1,398,180
590.90 - Other Non-Operating Disbursements - Other Uses	1,022,867	161,610									1,184,477
Grand Total	25,934,839	5,279,916		45,077		8,669,868		3,986,718	254,264		44,170,682

Data Element Worksheet Report for FYE: 2019, Cocoa Beach

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Downtown Cocoa Beach Community Redevelopment Agency	Blended in Primary Report	\$739,616	\$5,279,916	\$3,795,000

