

	CBCC	CBCC Fundraising	CFVI Stormwater Memos	DPNR Stormwater 1	DPNR Stormwater 2	Facilities Fund	Flotilla Fund	Hurricane Relief	FVINP Mangrove Research Grant	NFWF Stormwater 2	NOAA Sediment Reduction	Save Coral Bay Fund	Small Projects	SJCF Grant	NFWF Stormwater 1	USDA Water Wastewater	Cash Flow Fund for Stormwater Projects	TOTAL
Beginning Fund Balance 1/1/18	140,526	-	-	-	-	10,131	5,681	28,262	-	-	-	100,790	-	-	-	-	-	285,390
Ordinary Income/Expense																		
Income																		
Donations - Individual-Business	42,584							26,206				1,341	2,750					72,881
Grant Income																		
CFVI Stormwater Grant			25,000															25,000
DPNR 319 "2" Direct Expenses					2,744													2,744
DPNR 319 "2" Indirect Expenses					933													933
DPNR 319 Direct Expenses				7,238														7,238
DPNR 319 Indirect Cost Recovery				2,456														2,456
FOUNDATION DONATIONS	13,928							13,000									100,000	126,928
NFWF Direct Expenses										22,903								22,903
NFWF Indirect Cost Recovery										7,787								7,787
SJCF-SJ Comm Found														6,000				6,000
MANGROVE Direct Expenses								12,893										12,893
MANGROVE Indirect Expenses								903										903
NOAA Sediment Direct Expenses											12,004							12,004
NOAA Sediment Indirect Cost Rec											2,931							2,931
STORMWATER Direct Expenses															(2,352)			(2,352)
STORMWATER Indirect Cost Recove															(881)			(881)
TAT USDA Direct Expenses																54,905		54,905
TAT USDA Indirect Cost Recovery																18,668		18,668
Total Grant Income	13,928		25,000	9,694	3,677			13,000	13,796	30,690	14,935			6,000	(3,233) (a)	73,573	100,000	301,060
Other Types of Income	117	14,001						2,716							3,981 (b)			20,815
Program Income																		
Supporter-Membership Dues	700																	700
Voting-Membership Dues	21,950																	21,950
Total Program Income	22,650																	22,650
Total Income	79,279	14,001	25,000	9,694	3,677			41,922	13,796	30,690	14,935	1,341	2,750	6,000	748	73,573	100,000	417,406
Gross Profit	79,279	14,001	25,000	9,694	3,677			41,922	13,796	30,690	14,935	1,341	2,750	6,000	748	73,573	100,000	417,406
Expense																		
Miscellaneous Expense						1												1
Payroll Expenses																		
Salaries	46,061	6,870		4,239	1,667			9,201		7,526	7,011		2,591	554	772	23,927		110,419
Payroll Taxes	4,956	526		325	128			704		576	536		198	42	59	1,830		9,880
Worker's Compensation	219																	219
Payroll Fringe Benefits	6,222	1,460		1,099	441			1,697		1,683	1,749		522	112	235	5,637		20,857
Payroll Expenses - Other	124																	124
Total Payroll Expenses	57,582	8,856		5,663	2,236			11,602		9,785	9,296		3,311	708	1,066	31,394		141,499
Business Expenses																		
Advertising	181			104						104								389
Bank Service Charges	80																	80
Insurance - Liability, D and O	3,514																	3,514
Insurance-Special Events		405																405
Paypal Fees	331																	331
Permit Fees				576	410					697								1,683
Total Business Expenses	4,106	405		680	410					801								6,402
Facilities and Equipment																		
Electricity	2,432																	2,432
Maintenance/Repair	393																	393
Rent	21,213																	21,213
Total Facilities and Equipment	24,038																	24,038
Operations & Projects																		

	CBCC	CBCC Fundraising	CFVI Stormwater Memos	DPNR Stormwater 1	DPNR Stormwater 2	Facilities Fund	Flotilla Fund	Hurricane Relief	FVINP Mangrove Research Grant	NFWF Stormwater 2	NOAA Sediment Reduction	Save Coral Bay Fund	Small Projects	SJCF Grant	NFWF Stormwater 1	USDA Water Wastewater	Cash Flow Fund for Stormwater Projects	TOTAL
Equipment/Computers	2,405																	2,405
Contract Services																		
Accounting Services	4,349																	4,349
Casual Contractor		18						699										717
Construction Services										8,500								8,500
Contractual Services								3,100					300		1,600			5,000
Engineering Services			23,409	880						3,655								27,944
Graphic Design											2,000							2,000
Professional Services	145							200	12,893		200		376			19,283		33,097
Total Contract Services	4,494	18	23,409	880				3,999	12,893	12,155	2,200		676		1,600	19,283		81,607
Software	1,085																	1,085
Events		300																300
Misc Office Expenses																		
Office Supplies	2,312																	2,312
Postage, Mailing Service	827	78						87										992
Printing and Copying		419						599			1,701		308			150		3,177
Project Expenses													2,533					2,533
Project Expenses-Pass Through																		
Food Expense Pass-Through								5,298										5,298
Grant Pass-Through								8,900										8,900
Legal Pass-through												263						263
Rent Pass-Through													1,000					1,000
Project Expenses-Pass Through - Other							500	4,990					500					5,990
Total Project Expenses-Pass Through							500	19188				263	1500					21,451
Reference Materials	406				25													431
Supplies-Other	12	1,266						4,167					1,996		1,920	803		10,164
Information Technology	2,718																	2,718
Testing & Monitoring													6			90		96
Total Operations & Projects	14,259	2,081	23,409	880	25		500	28,040	12,893	12,155	3,901	263	7,019		3,520	20,326		129,271
Travel	524	78		17	73			69		163	96		11			3,187		4,218
Total Expense	100,509	11,420	23,409	7,240	2,744	1	500	39,711	12,893	22,904	13,293	263	10,341	708	4,586	54,907		305,429
Other Income/Expense																		
Interest Income-Merch. Saving	252																	252
Depreciation expense	493																	493
Net Other Income	(241)																	(241)
Net Income	(21,471)	2,581	1,591	2,454	933	(1)	(500)	2,211	903	7,786	1,642	1,078	(7,591)	5,292	(3,838)	18,666	100,000	111,736
Total Indirect Cost Recovery	35,528	-	(1,591)	(2,456)	(933)	-	-	-	(903)	(7,787)	(2,931)	(18)		(241)		(18,668)		-
Correct accounting error Note (a)	(3,233)														3,233 a			-
Adjust closed project balances to "0"	(1,896)		-						-		1,289				605	2		-
Adjust Rounding errors and placeholders	(4)			2		1				1								-
Adjust internal fund balances to "0"	(5,260)	(2,581)											7,841					-
Add Small Projects donation not used in 2018	-																	-
Ending Balance 12/31/18	144,190	-	-	-	-	10,131	5,181	30,473	-	-	-	101,850	250	5,051	-	-	100,000	397,126

(a) During YE 2017 adjustments, an erroneous (duplicate) accrual of \$3,233 of income was made for this grant, then was reversed on 1/1/18 assuming future payment; and therefore is removed here , reducing CBCC income and zeroing out the project account appropriately. It is not material.

(b) Excess supplies sales are recorded under the NFWF Stormwater 1 grant; partly to an outside party, and partly internally.

Coral Bay Community Council, Inc.
Statement of Financial Position
As of December 31, 2018

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
Merchants CHECKING	275,649.91
Merchants SAVINGS	101,128.98
Paypal Account	9,365.93
Total Checking/Savings	386,144.82
Accounts Receivable	
Accounts Receivable	
DPNR 319 "1" Receivables	6,914.85
DPNR 319 "2" Receivables	3,676.53
NOAA Sediment Receivables	1,116.27
STORM. 1 Receivables	2,700.77
STORM. 2 Receivables	3,436.94
TAT 2 Receivables	2,398.14
Total Accounts Receivable	20,243.50
Total Accounts Receivable	20,243.50
Other Current Assets	
Grant Receivable-y/e	2,361.13
Innovative Telephone Deposit	50.00
Total Other Current Assets	2,411.13
Total Current Assets	408,799.45
Fixed Assets	
Accum. Depreciation	-11,874.50
Furniture and Equipment	13,147.10
Total Fixed Assets	1,272.60
TOTAL ASSETS	410,072.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Leave and Payroll	5,416.44
Payroll Liabilities	
FICA/MED Liability	1,440.76
Health Insurance Liability	-32.22
Withholding Liability	368.00
Sick Accrual Liability	3,139.74
Vacation Accrual Liability	3,179.17
Total Payroll Liabilities	8,095.45
Total Other Current Liabilities	13,511.89
Total Current Liabilities	13,511.89
Total Liabilities	13,511.89
Equity	
Temp Restricted Net Assets (See Note 1)	247,885.00
Unrestricted Net Assets	36,937.74
Net Income	111,737.42
Total Equity	396,560.16
TOTAL LIABILITIES & EQUITY	410,072.05

Note 1: The "Temp Restricted Net Assets" consists of the following funds:

Save Coral Bay Fund	\$101,850
Cash Flow Fund for Stormwater Mitigation Projects	\$100,000
Hurricane Relief	\$30,473
Facilities Fund	\$10,131
Flotilla Fund	\$5,181

Coral Bay Community Council, Inc.
Statement of Cash Flows
January through December 2018

	<u>Jan - Dec 18</u>
OPERATING ACTIVITIES	
Net Income	111,737.42
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable:DPNR 319 "1" Receivables	-6,580.12
Accounts Receivable:DPNR 319 "2" Receivables	-3,676.53
Accounts Receivable:NOAA Sediment Receivables	-1,116.27
Accounts Receivable:STORM. 1 Receivables	2,171.52
Accounts Receivable:STORM. 2 Receivables	669.28
Accounts Receivable:SWM #2 USDA Receivables	4,053.00
Accounts Receivable:TAT 2 Receivables	-2,398.14
Grant Receivable-y/e	2,587.91
Accrued Expenses	-604.87
Accrued Leave and Payroll	2,602.34
Payroll Liabilities:FICA/MED Liability	872.66
Payroll Liabilities:Withholding Liability	368.00
Payroll Liabilities:Sick Accrual Liability	550.57
Payroll Liabilities:Vacation Accrual Liability	-497.19
Net cash provided by Operating Activities	<u>110,739.58</u>
INVESTING ACTIVITIES	
Accum. Depreciation	492.62
Net cash provided by Investing Activities	<u>492.62</u>
FINANCING ACTIVITIES	
Temp Restricted Net Assets	103,020.00
Unrestricted Net Assets	-103,020.00
Net cash provided by Financing Activities	<u>0.00</u>
Net cash increase for period	111,232.20
Cash at beginning of period	<u>274,912.62</u>
Cash at end of period	<u><u>386,144.82</u></u>