

	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								1										1
Miscellaneous Expense																		
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	19,188				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												6					2,718	
Testing & Monitoring																		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)					(1)	(500)	2,211	903	7,786	1,642	1,078	(7,591)	5,292	(3,838)	18,666	100,000	(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				7,841			-	
Adjust internal fund balances to "0"	(5,260)	(2,581)																-	
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
	386,144.82
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
	20,243.50
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
	2,411.13
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
	1,272.60
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
	8,095.45
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
	396,560.16
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

	Jan - Dec 18
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	110,739.58
INVESTING ACTIVITIES	
Accum. Depreciation	492.62
Net cash provided by Investing Activities	492.62
FINANCING ACTIVITIES	
Temp Restricted Net Assets	103,020.00
Unrestricted Net Assets	-103,020.00
Net cash provided by Financing Activities	0.00
Net cash increase for period	111,232.20
Cash at beginning of period	274,912.62
Cash at end of period	<u>386,144.82</u>