



Date: June 12, 2024

To:

Governor Ron DeSantis  
Office of the Governor  
State of Florida  
400 South Monroe Street  
Tallahassee, FL 32399

Senator Kathleen Passidomo  
Florida Senate President  
409 The Capitol  
404 South Monroe Street  
Tallahassee, FL 32399

Representative Paul Renner  
Speaker of the House  
420 The Capitol  
402 South Monroe Street  
Tallahassee, FL 32399

Re: DMO Visit Florida Partner Financial Submissions

To: Whom it May Concern,

Enclosed you will find copies of the following deliverables that have been required by Florida Statutes 288.1226 (13) (c) from the Mexico Beach Community Development Council, INC. The Mexico Beach Community Development Council is a component unit of the Bay County Tourist Development Council in Bay County.

Per the financial reporting requirements, we have included the total amount of revenues received from public and private sources, operating budgets, employee salaries, itemized account of all expenditures, including those with Visit Florida, and our travel and entertainment expenditures.

Should you or your office have any questions or need further information, please let our office know.

Respectfully,

Kimberly Shoaf  
President  
Mexico Beach Community Development Council  
(850) 648-8196

Mexico Beach Community Development Council  
102 Canal Parkway  
Mexico Beach, FL 32456

Mexico Beach Community Development Council, Inc.  
FY23 Budget



<b>Operating Revenues</b>		<b>Income</b>
4000	BOCC Contract Fund 126	\$475,900.00
4002	Contract Funds from Previous Year	\$100,000.00
4010	Miscellaneous/Promo Items	\$2,000.00
4030	Calendar Income	\$3,000.00
4035	Interest Income	\$10.00
	<b>Total Income</b>	<b>\$580,910.00</b>
<b>Administrative Expenses</b>		
		<b>Budget</b>
6019	Uniforms	\$100.00
6020	Volunteer/Tourist Certificates	\$75.00
6025	Director Cell Phone	\$1,280.00
6030	Director & Officer Insurance	\$1,350.00
6035	Office Supplies	\$2,500.00
6040	Office Equipment	\$1,000.00
6050	Dues & Subscriptions	\$8,000.00
6055	Shipping & Postage	\$9,000.00
<b>Advertising Expenses</b>		
		<b>Budget</b>
7020	Event Sponsorships	\$6,000.00
7025	Events by CDC	\$7,000.00
7030	Media Advertising	\$220,000.00
7031	Advertising Resources	\$32,000.00
7035	Newsletter	\$30,000.00
7040	Local Channel/TV Show	\$1,000.00
7045	Visitor's Guide	\$4,000.00
7050	Calendar	\$5,560.00
7055	Photos & Video	\$4,000.00
7060	Webcam	\$5,000.00
7066	Promo Materials	\$2,600.00
7067	Website Development & Hosting	\$8,000.00
<b>Beach Project Expenses</b>		
		<b>Budget</b>
7080	Canal Dredging Assistance	\$15,000.00
7085	Beach Cleaning Assistance	\$6,000.00
7090	Tourist Related Park Operations	\$5,000.00
7095	Other Beach Maintenance Project	\$25,000.00
<b>Personnel Expenses</b>		
		<b>Budget</b>
6001	Employee Payroll	\$103,375.00
6007	Employee Insurance	\$32,179.00
6015	Payroll Taxes	\$7,909.00
<b>Professional Expenses</b>		
		<b>Budget</b>
7005	Accounting Services	\$2,675.00
7010	Audit Services	\$10,270.00
7015	Technology Services	\$399.00
7016	Legal Services	\$1,000.00

Mexico Beach Community Development Council, Inc.  
 FY23 Budget



<b>Travel &amp; Convention Expenses</b>		<b>Budget</b>
7070	Travel Lodging	\$2,500.00
7071	Mileage	\$2,000.00
7075	Tradeshows/Conventions	\$3,000.00
<b>Welcome Center Expenses</b>		<b>Budget</b>
6060	Telephone/Internet	\$2,500.00
6065	Electricity	\$1,163.00
6070	Water Service (Culligan)	\$360.00
6075	Pest Control	\$240.00
6090	Tourist Development Office Rent	\$3,000.00
6095	Insurance-Welcome Center	\$2,000.00
7000	Capital Improvements	\$1,000.00
7001	Welcome Center Landscaping	\$4,800.00
8050	Miscellaneous Expenses	\$689.00
8060	Security	\$386.00
<b>Total Expenditures</b>		<b>\$580,910.00</b>

Mexico Beach Community Development Council, Inc.  
Profit & Loss Detail  
October 2022 through September 2023

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Original Amount	Balance
<b>Income</b>									
<b>Operating Revenues</b>									
<b>4000 · BOCC Contract_Fund 126</b>									
General Journal	10/01/2022	JE#6R	√		Reverse of GJE JE#6 --		6,485.00	6,485.00	6,485.00
Invoice	10/13/2022	2237		Bay County Tourist Tax	FY23 Budget Contract		475,900.00	475,900.00	482,385.00
General Journal	09/30/2023	JE#3	√		To adjust revenue, AR, prepaids, and deferred revenue to balances per the BOCC	63,987.00		-63,987.00	418,398.00
General Journal	09/30/2023	JE#9	√		To record the current year OPEB liability, DI, and DO based on the actuarial study		1,740.00	1,740.00	420,138.00
Total 4000 · BOCC Contract_Fund 126						63,987.00	484,125.00		420,138.00
<b>4002 · Contract Funds_Previous Year</b>									
Invoice	10/20/2022	2236		Bay County Tourist Tax	FY22 funds		1,942.77	1,942.77	1,942.77
Invoice	09/21/2023	2240		Bay County Tourist Tax	Contract fund from prev. year; For FY23		2,245.66	2,245.66	4,188.43
Total 4002 · Contract Funds_Previous Year						0.00	4,188.43		4,188.43
<b>4010 · Miscellaneous/Promo Items</b>									
General Journal	10/01/2022	JE#4R	√		Reverse of GJE JE#4 --		2.00	2.00	2.00
Check	10/05/2022	EFT		Florida Department of Revenue	September 2022 sales tax (FY22)	1.64		-1.64	0.36
Deposit	10/07/2022				Merch sale; Square (CC)		24.25	24.25	24.61
Deposit	10/14/2022				Merch sales; Square (CC)		28.15	28.15	52.76
Deposit	10/18/2022				Miscellaneous		200.00	200.00	252.76
Deposit	10/20/2022				Merch sales; Square (cash)		50.00	50.00	302.76
Deposit	10/26/2022				Merch sales; Square (cash)		50.00	50.00	352.76
Deposit	10/31/2022				Merch sale; Square (CC)		24.25	24.25	377.01
Check	11/04/2022	EFT		Florida Department of Revenue	October sales tax	11.72		-11.72	365.29
Deposit	11/09/2022				Merch items; Square (online CC)		8.20	8.20	373.49
Deposit	11/21/2022				Merch sales; Square CC		48.50	48.50	421.99
Deposit	12/01/2022				Merch sales; Sqare (CC; 11-30-22 sale date)		36.05	36.05	458.04
Deposit	12/05/2022				Merch sales; online Square (CC)		35.98	35.98	494.02
Check	12/06/2022	EFT		Florida Department of Revenue	November sales tax; Conf: 221205337984	6.31		-6.31	487.71
Deposit	12/06/2022				Merch sales; online Square (CC)		60.08	60.08	547.79
Deposit	12/07/2022				Merch sales; online Square (CC)		65.33	65.33	613.12
Deposit	12/09/2022				Merch sales; online Square (CC)		13.21	13.21	626.33
Deposit	12/12/2022				Merch sales; Square (cash)		25.00	25.00	651.33
Deposit	12/13/2022				Merch sale; Square (CC)		24.25	24.25	675.58
Deposit	12/15/2022				Miscellaneous		45.00	45.00	720.58
Deposit	12/28/2022				-MULTIPLE-		47.90	47.90	768.48
Deposit	12/29/2022				Merch sales; Square (CC)		9.41	9.41	777.89
Deposit	12/30/2022				Merch sales; Square (CC)		102.07	102.07	879.96
Deposit	12/30/2022				-MULTIPLE-		40.00	40.00	919.96
Deposit	01/03/2023				Merch sales; Square (CC)		24.25	24.25	944.21
Check	01/05/2023	EFT		Florida Department of Revenue	December sales tax payment	18.29		-18.29	925.92
Deposit	01/12/2023				Merch sales; NFC		25.00	25.00	950.92
Check	02/06/2023	EFT		Florida Department of Revenue	January 2023 sales tax payment	1.64		-1.64	949.28
Deposit	02/06/2023				-MULTIPLE-		70.00	70.00	1,019.28
Deposit	02/09/2023				Merch sales; Square (CC)		48.50	48.50	1,067.78
Deposit	02/21/2023				Merch sales; Square (cc)		26.20	26.20	1,093.98

Mexico Beach Community Development Council, Inc.  
Profit & Loss Detail  
October 2022 through September 2023

Deposit	02/27/2023		Merch sales	60.00	60.00	1,153.98
Deposit	02/28/2023		Merch sale; Square (CC)	29.12	29.12	1,183.10
Check	03/09/2023 EFT	Florida Department of Revenue	Feb sales tax; conf. 230308224444	13.89	-13.89	1,169.21
Deposit	03/09/2023		Merch sale; Square (online)	106.51	106.51	1,275.72
Deposit	03/22/2023		Merch sales; Square (CC)	24.25	24.25	1,299.97
Deposit	04/03/2023		Merch sales; Square (CC)	63.99	63.99	1,363.96
Check	04/05/2023 EFT	Florida Department of Revenue	March 2023 sales tax payment	12.94	-12.94	1,351.02
Deposit	04/06/2023 2452		Promo items; JMullen	25.00	25.00	1,376.02
Deposit	04/07/2023		Merch sales; Square (CC)	24.25	24.25	1,400.27
Deposit	04/25/2023		Merch sale; Square (CC)	24.25	24.25	1,424.52
Deposit	04/28/2023		Merch sales; Square (cc)	48.60	48.60	1,473.12
Check	05/04/2023 EFT	Florida Department of Revenue	April 2023 sales tax	6.55	-6.55	1,466.57
Deposit	05/12/2023		Merch sale; Square (CC)	24.25	24.25	1,490.82
Deposit	05/15/2023		Merch sales; Square (CC)	72.95	72.95	1,563.77
Deposit	06/05/2023		Merch sales; Square (cash)	25.00	25.00	1,588.77
Deposit	06/12/2023		Miscellaneous/donation	115.00	115.00	1,703.77
Check	06/13/2023 EFT	Florida Department of Revenue	May 2023 Sales Tax	6.55	-6.55	1,697.22
Deposit	06/20/2023		Merch sale; Square (CC)	24.25	24.25	1,721.47
Deposit	06/20/2023		Merch; Square	25.00	25.00	1,746.47
Deposit	07/03/2023		Merch sales; Square (CC, taken on 6/30)	24.25	24.25	1,770.72
Deposit	07/03/2023		Merch sales; Square	75.00	75.00	1,845.72
Deposit	07/05/2023		Merch sales; Square (CC)	24.25	24.25	1,869.97
Deposit	07/05/2023		Merch sales; Square	25.00	25.00	1,894.97
Deposit	07/06/2023		Merch sales; Square (cash)	25.00	25.00	1,919.97
Check	07/07/2023 EFT	Florida Department of Revenue	June sales tax	6.56	-6.56	1,913.41
Deposit	07/10/2023		Merch sales; Square (CC)	24.25	24.25	1,937.66
Deposit	07/19/2023		Merch sales; Square (CC)	72.85	72.85	2,010.51
Deposit	07/27/2023		Merch sales; Square (CC)	48.60	48.60	2,059.11
Deposit	08/03/2023		Merch sales; Square (CC)	48.60	48.60	2,107.71
Check	08/07/2023 EFT	Florida Department of Revenue	July sales tax payment	19.65	-19.65	2,088.06
Deposit	08/11/2023		Merch sales; Square	30.00	30.00	2,118.06
Deposit	08/12/2023		Merch sales; Square (CC)	131.29	131.29	2,249.35
Check	09/07/2023 EFT	Florida Department of Revenue	August sales tax payment 2023	14.06	-14.06	2,235.29
Total 4010 · Miscellaneous/Promo Items				119.80	2,355.09	2,235.29
<b>4015 · Co-Op Income</b>						
Invoice	12/27/2022 2238	TDC Gulf County	Adirondack Time Zone Chair Build; Cost split with MBCDC for Labor & Materials	1,500.00	1,500.00	1,500.00
Invoice	02/27/2023 2239	TDC Gulf County	Painting of Time Zone Chair by Stephanie Crow	200.00	200.00	1,700.00
Total 4015 · Co-Op Income				0.00	1,700.00	1,700.00
<b>4030 · Calendar Income</b>						
Deposit	10/11/2022 362130		-MULTIPLE-	3,000.00	3,000.00	3,000.00
Deposit	10/18/2022 2704		L. Adams 40 calendars & shipping	150.00	150.00	3,150.00
Deposit	11/10/2022 9001		Gammell	10.00	10.00	3,160.00
Deposit	12/05/2022		Calendar Sale; online Square	2.50	2.50	3,162.50
Deposit	12/06/2022		Calendar; online Square (CC)	119.32	119.32	3,281.82
Deposit	12/07/2022		Calendar; online Square (CC)	29.48	29.48	3,311.30
Deposit	12/08/2022 5247		-MULTIPLE-	33.00	33.00	3,344.30

**Mexico Beach Community Development Council, Inc.**  
**Profit & Loss Detail**  
October 2022 through September 2023

Deposit	12/08/2022		Calendar; online Square (CC)	20.64	20.64	3,364.94	
Deposit	12/09/2022		Calendar; online Square (CC)	9.11	9.11	3,374.05	
Deposit	12/13/2022		Calendar; online Square (CC)	15.24	15.24	3,389.29	
Deposit	12/15/2022	537	J. Hubbard; Calendar; S&H	2.00	2.00	3,391.29	
Deposit	12/19/2022		Calendars; Square (online)	6.98	6.98	3,398.27	
Deposit	12/27/2022		Calendar online; Square (CC) 12/24	23.02	23.02	3,421.29	
Deposit	12/28/2022		-MULTIPLE-	23.69	23.69	3,444.98	
Deposit	01/04/2023		Calendar online; Square	2.13	2.13	3,447.11	
Deposit	01/09/2023		Calendar; online Square	2.13	2.13	3,449.24	
Deposit	01/11/2023		Calendar online; square	2.13	2.13	3,451.37	
Deposit	01/19/2023		Calendar online; Square (cc)	2.13	2.13	3,453.50	
Deposit	01/30/2023		Calendar online; Square (cc)	9.41	9.41	3,462.91	
Total 4030 · Calendar Income				0.00	3,462.91	3,462.91	
<b>4035 · Interest Income</b>							
Deposit	10/31/2022		Interest	10.85	10.85	10.85	
Deposit	11/30/2022		Interest	7.07	7.07	17.92	
Deposit	12/31/2022		Interest	8.49	8.49	26.41	
Deposit	01/31/2023		Interest	7.25	7.25	33.66	
Deposit	02/28/2023		Interest	7.73	7.73	41.39	
Deposit	03/31/2023		Interest	8.73	8.73	50.12	
Deposit	04/30/2023		Interest	11.10	11.10	61.22	
Deposit	05/31/2023		Interest	8.61	8.61	69.83	
Deposit	06/30/2023		Interest	10.66	10.66	80.49	
Deposit	07/31/2023		Interest	10.68	10.68	91.17	
Deposit	08/31/2023		Interest	10.56	10.56	101.73	
Deposit	09/30/2023		Interest	9.54	9.54	111.27	
Total 4035 · Interest Income				0.00	111.27	111.27	
Total Operating Revenues				64,106.80	495,942.70	431,835.90	
Total Income				64,106.80	495,942.70	431,835.90	
				64,106.80	495,942.70	431,835.90	
<b>Expense</b>							
<b>Administrative Expenses</b>							
<b>6019 · Uniforms</b>							
Check	08/31/2023	7695	Chase Card Services	Zazzle; employee name badges	21.94	21.94	21.94
Total 6019 · Uniforms				21.94	0.00	21.94	
<b>6020 · Volunteer/Tourist Certificates</b>							
Check	08/14/2023	7686	Caribbean Coffee	Reimbursement: Five (\$5.00 each) city employee appreciation certificates	25.00	25.00	25.00
Check	08/24/2023	7690	Caribbean Coffee	Reimbursement: Five (\$5.00 each) city employee appreciation certificates	25.00	25.00	50.00
Check	09/14/2023	7699	Caribbean Coffee	Appreciation Certificate Reimbs; 3x\$5 each	15.00	15.00	65.00
Check	09/18/2023	7703	Mexico Beach Sweets	Appreciation certificates, reimbursement (\$5x6); MB City Staff	30.00	30.00	95.00
Total 6020 · Volunteer/Tourist Certificates				95.00	0.00	95.00	
<b>6025 · Director Cell Phone</b>							
General Journal	10/01/2022	JE#4R	√	Reverse of GJE JE#4 --	108.00	-108.00	-108.00
Check	10/27/2022	7565	Chase Card Services	Verizon; director cell charges Sept. 2022 (FY22)	108.31	108.31	0.31
Check	12/01/2022	7576	Chase Card Services	Verizon; director cell charges Oct 23	108.31	108.31	108.62

Mexico Beach Community Development Council, Inc.  
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Check	12/29/2022	7592	Chase Card Services	Verizon; director cell charges for Nov.	108.31		108.31	216.93
Check	02/02/2023	7602	Chase Card Services	Verizon; director cell charges Dec. 2022	108.19		108.19	325.12
Check	03/02/2023	7612	Chase Card Services	Verizon; director cell charges for Jan. 2023	108.19		108.19	433.31
Check	03/30/2023	7626	Chase Card Services	Verizon; Director cell charges for Feb. 2023	108.19		108.19	541.50
Check	04/27/2023	7636	Chase Card Services	Verizon; director cell phone- March	108.08		108.08	649.58
Check	06/01/2023	7650	Chase Card Services	Verizon; director cell charges- April	108.08		108.08	757.66
Check	07/07/2023	7668	Chase Card Services	Verizon; KS phone charges- May	108.08		108.08	865.74
Check	08/03/2023	7677	Chase Card Services	Verizon; director cell charges- June 2023	108.10		108.10	973.84
Check	08/31/2023	7695	Chase Card Services	Verizon; director cell charges July	108.10		108.10	1,081.94
Check	09/28/2023	7706	Chase Card Services	Verizon; director cell phone charges- Aug. 2023	108.18		108.18	1,190.12
General Journal	09/30/2023	JE#1	√	KS Sept cell charges	108.32		108.32	1,298.44
Total 6025 · Director Cell Phone					1,406.44	108.00		1,298.44
<b>6030 · Director &amp; Officer Insurance</b>								
Check	07/13/2023	7669	Philadelphia Insurance Companies	D&O insurance coverage; July 2023-2024	1,329.24		1,329.24	1,329.24
Total 6030 · Director & Officer Insurance					1,329.24	0.00		1,329.24
<b>6035 · Office Supplies</b>								
Check	10/27/2022	7565	Chase Card Services	-MULTIPLE-	57.77		57.77	57.77
Check	12/01/2022	7576	Chase Card Services	-MULTIPLE-	140.35		140.35	198.12
Check	12/29/2022	7592	Chase Card Services	-MULTIPLE-	192.18		192.18	390.30
Check	02/02/2023	7602	Chase Card Services	Amazon; office supplies, date stamp	9.36		9.36	399.66
Check	03/02/2023	7612	Chase Card Services	-MULTIPLE-	523.59		523.59	923.25
Check	03/13/2023	EFT	Intuit	Reorder of checks; qty. 1000	310.28		310.28	1,233.53
Check	03/30/2023	7626	Chase Card Services	-MULTIPLE-	174.39		174.39	1,407.92
Check	04/27/2023	7636	Chase Card Services	-MULTIPLE-	37.43		37.43	1,445.35
Check	07/07/2023	7668	Chase Card Services	-MULTIPLE-	169.71		169.71	1,615.06
Check	08/03/2023	7677	Chase Card Services	-MULTIPLE-	504.66		504.66	2,119.72
Check	08/31/2023	7695	Chase Card Services	-MULTIPLE-	32.08		32.08	2,151.80
Check	09/28/2023	7706	Chase Card Services	Amazon; Office supplies	72.45		72.45	2,224.25
Total 6035 · Office Supplies					2,224.25	0.00		2,224.25
<b>6040 · Office Equipment</b>								
Check	12/01/2022	7576	Chase Card Services	-MULTIPLE-	355.33		355.33	355.33
Check	03/30/2023	7626	Chase Card Services	Amazon; water cooler dispenser	43.50		43.50	398.83
Check	08/31/2023	7695	Chase Card Services	Amazon; Bookcase (2)	342.38		342.38	741.21
Check	09/28/2023	7706	Chase Card Services	Amazon; office chairs for KS office	169.56		169.56	910.77
General Journal	09/30/2023	JE#1	√	-MULTIPLE-	143.90		143.90	1,054.67
Total 6040 · Office Equipment					1,054.67	0.00		1,054.67
<b>6050 · Dues &amp; Subscriptions</b>								
Check	10/13/2022	7554	Destinations Florida	Destinations FL Membership; Oct 22-Sept 23	910.00		910.00	910.00
Check	10/20/2022	7559	Stow Away	Yearly storage unit rental; Nov 22- Oct. 23; Unit 118 MBCDC	761.42		761.42	1,671.42
Check	11/21/2022	7574	Bay County Chamber of Commerce	Annual web advertising listing for FY23	10.00		10.00	1,681.42
Check	12/01/2022	7576	Chase Card Services	Canva; annual subscription	119.99		119.99	1,801.41
Check	12/29/2022	7592	Chase Card Services	Star Newspaper annual subscription	49.50		49.50	1,850.91
Check	01/26/2023	7597	Hootsuite Inc.	Annual social media platform; one seat- hootsuite enterprise	2,596.00		2,596.00	4,446.91
Check	03/02/2023	7610	Bay County Chamber of Commerce	Annual membership; 04/2023-03/2024	250.00		250.00	4,696.91
Check	03/02/2023	7612	Chase Card Services	-MULTIPLE-	144.79		144.79	4,841.70
Check	03/09/2023	7618	Florida Department of State	Amendment of Division of Corps for 2004 Change in Articles re: Board Seats	43.75		43.75	4,885.45

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October 2022 through September 2023

Check	03/29/2023	EFT	Sam's Club	Annual membership dues; paid via online bank acct.	50.00	50.00	4,935.45
Check	03/30/2023	7626	Chase Card Services	-MULTIPLE-	709.88	709.88	5,645.33
Check	04/27/2023	7636	Chase Card Services	-MULTIPLE-	182.99	182.99	5,828.32
Check	05/18/2023	7647	Visit Florida	Annual partnership dues; 2023-2024	750.00	750.00	6,578.32
Check	07/07/2023	7668	Chase Card Services	-MULTIPLE-	697.38	697.38	7,275.70
Check	07/27/2023	7673	London Tourism Publications	Annual subscription Oct 22-Sept 23; The Daily News Briefing	995.00	995.00	8,270.70
Check	08/03/2023	7677	Chase Card Services	Smash Balloon renewal; Instagram feed pro business	198.00	198.00	8,468.70
Total 6050 · Dues & Subscriptions					8,468.70	0.00	8,468.70
<b>6055 · Shipping &amp; Postage</b>							
Check	12/01/2022	7576	Chase Card Services	-MULTIPLE-	278.78	278.78	278.78
Check	12/29/2022	7591	Purchase Power	Red ink cartridge for postage machine; Qty. 1	120.98	120.98	399.76
Check	12/29/2022	7592	Chase Card Services	Pitney Bowes; postage machine lease- Jan-April 2023	246.09	246.09	645.85
Check	03/30/2023	7626	Chase Card Services	Pitney Bowes Lease; April-July 2023	246.09	246.09	891.94
Check	07/07/2023	7668	Chase Card Services	Pitney Bowes; Lease (June-Sept)	246.09	246.09	1,138.03
Total 6055 · Shipping & Postage					1,138.03	0.00	1,138.03
Total Administrative Expenses					15,738.27	108.00	15,630.27
<b>Advertising Expenses</b>							
<b>7020 · Event Sponsorships</b>							
Check	06/15/2023	7651	Mexico Beach Gollywhopper, LLC	Marketing sponsorship for 2023	2,000.00	2,000.00	2,000.00
Check	06/22/2023	7658	Melissa Miller	MBARA Kingfish Tournament v/o for radio campaign; full production	250.00	250.00	2,250.00
Check	07/07/2023	7667	Melissa Miller	MBARA updated V/O dates	100.00	100.00	2,350.00
Check	07/13/2023	7670	Compass Media, LLC	MBARA; Digital radio marketing campaign	2,000.00	2,000.00	4,350.00
Total 7020 · Event Sponsorships					4,350.00	0.00	4,350.00
<b>7025 · Events by CDC</b>							
<b>Christmas</b>							
Check	12/01/2022	7576	Chase Card Services	-MULTIPLE-	105.81	105.81	105.81
Check	12/08/2022	7579	Stow Away	Annual storage unit rental; Christmas decorations	761.42	761.42	867.23
Check	12/29/2022	7592	Chase Card Services	Hobby Lobby; decorations for WC for Christmas	120.81	120.81	988.04
Check	02/02/2023	7602	Chase Card Services	Jeanies Drycleaning; Santa suit cleaning	20.00	20.00	1,008.04
Total Christmas					1,008.04	0.00	1,008.04
<b>Music in the Park</b>							
Check	08/10/2023	7680	Ramsey's Printing and Office	Music in the park poster printing; Qty 30	42.00	42.00	42.00
Check	09/07/2023	7696	Ken Peak	Flabbergasted Band; Music in the Park- Sept. 7 2023	1,000.00	1,000.00	1,042.00
Check	09/14/2023	7698	12Eleven Band, LLC	12Eleven Band- Sept. 14th	1,200.00	1,200.00	2,242.00
Check	09/18/2023	7702	Robert Barber	Music in the Park: String Theory (9/18/23)	500.00	500.00	2,742.00
Check	09/28/2023	7704	Bo Spring	Music in the Park; Sept. 28th	1,200.00	1,200.00	3,942.00
Total Music in the Park					3,942.00	0.00	3,942.00
<b>Photography Contest</b>							
Check	08/31/2023	7695	Chase Card Services	Amazon; winner ribbons for photo contest (18 pieces)	38.50	38.50	38.50
Check	09/28/2023	7706	Chase Card Services	-MULTIPLE-	232.00	232.00	270.50
Total Photography Contest					270.50	0.00	270.50
<b>Plein Air</b>							
Check	03/30/2023	7626	Chase Card Services	-MULTIPLE-	118.61	118.61	118.61
Total Plein Air					118.61	0.00	118.61
<b>Tourism Day</b>							
Check	03/30/2023	7626	Chase Card Services	-MULTIPLE-	142.05	142.05	142.05



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Check	06/01/2023	7650	Chase Card Services	-MULTIPLE-	244.00	244.00	386.05
Total Tourism Day					386.05	0.00	386.05
<b>Turkey Trot</b>							
Check	12/01/2022	7576	Chase Card Services	META (FB); ad for TT race registration boost	25.00	25.00	25.00
Check	12/29/2022	7592	Chase Card Services	META advertising on FB; turkey trot post boost	3.00	3.00	28.00
Total Turkey Trot					28.00	0.00	28.00
<b>Vow Renewal</b>							
Check	04/20/2023	7635	Ken Peak	Music for Vow Renewal Ceremony; April 22nd (2hrs)	200.00	200.00	200.00
Check	04/27/2023	7636	Chase Card Services	-MULTIPLE-	550.78	550.78	750.78
Check	05/11/2023	7644	Panache Tent + Event	Bamboo arbor for Vow Renewal; deliver and setup	577.80	577.80	1,328.58
Total Vow Renewal					1,328.58	0.00	1,328.58
Total 7025 · Events by CDC					7,081.78	0.00	7,081.78
<b>7030 · Media Advertising</b>							
Check	10/13/2022	7556	CYBEAR Interactive	Social media ad buys; October 2022	12,467.39	12,467.39	12,467.39
Check	12/08/2022	7578	Military Media Inc	Tyndall annual guide; 1/6pg	895.00	895.00	13,362.39
Check	12/15/2022	7587	Miles Partnership	Visit Florida official visitor guide ad; 1/6pg. 2023	3,553.00	3,553.00	16,915.39
Check	02/09/2023	7603	Madden Media	Monthly management, creative, editorial- February	12,445.11	12,445.11	29,360.50
Check	03/09/2023	7615	Madden Media	Account Mgmt, Creative, Google SEM- February 2023	12,445.11	12,445.11	41,805.61
Check	04/06/2023	7632	Madden Media	March account management, creative and marketing	22,659.28	22,659.28	64,464.89
Check	05/11/2023	7643	Madden Media	April media marketing and account management	24,825.45	24,825.45	89,290.34
Check	06/15/2023	7653	Madden Media	Monthly account mgmt and media buys; May	24,825.45	24,825.45	114,115.79
Check	07/07/2023	7664	Madden Media	June account mgmt, media buys, photography	31,325.45	31,325.45	145,441.24
Check	08/03/2023	7678	Madden Media	Account management and monthly marketing; July 2023	21,159.35	21,159.35	166,600.59
Check	08/31/2023	7692	Madden Media	August account management and media buys	25,157.44	25,157.44	191,758.03
General Journal	09/30/2023	JE#1	√	Sept account mgmt & media buys	25,157.44	25,157.44	216,915.47
Total 7030 · Media Advertising					216,915.47	0.00	216,915.47
<b>7031 · Advertising Resources</b>							
Check	11/21/2022	7573	S&S Handyman Services	Full payment for build and paint of Adirondack chair on Time Zone; Marketing Insta Spot., cost s...	3,000.00	3,000.00	3,000.00
Check	12/01/2022	7575	Arrivalist	Arrival Media Program; 1yr monitoring	15,000.00	15,000.00	18,000.00
Total payment for painting of logo lettering in Time Zone Chair; cost to be split with GCTDT					400.00	400.00	18,400.00
Check	04/06/2023	7634	South Shore Media	-MULTIPLE-	1,990.00	1,990.00	20,390.00
Check	06/01/2023	7650	Chase Card Services	-MULTIPLE-	118.06	118.06	20,508.06
Check	08/03/2023	7677	Chase Card Services	VistaPrint; reprint of Bird/Shell brochure; Qty 500	285.36	285.36	20,793.42
Total 7031 · Advertising Resources					20,793.42	0.00	20,793.42
<b>7035 · Newsletters</b>							
Check	10/13/2022	7557	Cornerstone Marketing & Advertising	October newsletter	2,500.00	2,500.00	2,500.00
Check	11/03/2022	7566	Cornerstone Marketing & Advertising	November enewsletter	2,500.00	2,500.00	5,000.00
Check	12/08/2022	7580	Cornerstone Marketing & Advertising	December newsletter	2,500.00	2,500.00	7,500.00
Check	12/29/2022	7592	Chase Card Services	UPS; shipping of newsletter winner gift (Killer sauce)	15.14	15.14	7,515.14
Check	01/12/2023	7593	Cornerstone Marketing & Advertising	January enewsletter	2,500.00	2,500.00	10,015.14
Check	02/02/2023	7599	Cornerstone Marketing & Advertising	February e-Newsletter	2,500.00	2,500.00	12,515.14
Check	03/02/2023	7611	Cornerstone Marketing & Advertising	March enewsletter 2023	2,500.00	2,500.00	15,015.14
Check	03/30/2023	7624	Cornerstone Marketing & Advertising	April e-newsletter	2,500.00	2,500.00	17,515.14
Check	05/04/2023	7641	Cornerstone Marketing & Advertising	May e-newsletter	2,500.00	2,500.00	20,015.14
Check	06/01/2023	7649	Cornerstone Marketing & Advertising	June eNewsletter 2023	2,500.00	2,500.00	22,515.14

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Check	07/07/2023	7665	Cornerstone Marketing & Advertising	July e-newsletter	2,500.00	2,500.00	25,015.14
Check	08/03/2023	7675	Cornerstone Marketing & Advertising	August e-newsletter	2,500.00	2,500.00	27,515.14
Check	08/31/2023	7694	Cornerstone Marketing & Advertising	September newsletter	2,500.00	2,500.00	30,015.14
Total 7035 · Newsletters					30,015.14	0.00	30,015.14
<b>7045 · Visitor's Guide</b>							
Check	10/27/2022	7565	Chase Card Services	VistaPrint; reprint of trifold visitor brochure, Qty. 1500	918.69	918.69	918.69
Check	08/03/2023	7677	Chase Card Services	VistaPrint; reprint of Tri-Fold brochure guide; Qty 1500	898.03	898.03	1,816.72
Check	08/31/2023	7695	Chase Card Services	VistaPrint; tri-fold guides for I-95 WC; qty 1500	811.79	811.79	2,628.51
Check	09/28/2023	7706	Chase Card Services	VistaPrint; trifold guides for I-10 WC, qty. 750	658.95	658.95	3,287.46
Total 7045 · Visitor's Guide					3,287.46	0.00	3,287.46
<b>7050 · Calendar</b>							
Check	10/20/2022	7562	Coast 2 Coast Printing	-MULTIPLE-	5,560.00	5,560.00	5,560.00
Total 7050 · Calendar					5,560.00	0.00	5,560.00
<b>7060 · Webcam</b>							
General Journal	09/30/2023	JE#1	√	Streaming service for Sept 23	255.00	255.00	255.00
Total 7060 · Webcam					255.00	0.00	255.00
<b>7066 · Promo Materials</b>							
Check	12/01/2022	7576	Chase Card Services	4imprints; z-ring flyers (qty. 500)	508.39	508.39	508.39
Check	04/27/2023	7636	Chase Card Services	4imprints; meemo pens, qty 1000	401.17	401.17	909.56
Check	07/07/2023	7666	Coast 2 Coast Printing	Lip balm reorder; qty 2,000	1,821.02	1,821.02	2,730.58
Check	08/11/2023	7685	The Workmans	Reorder; NFC stickers; qty 250	239.68	239.68	2,970.26
Total 7066 · Promo Materials					2,970.26	0.00	2,970.26
<b>7067 · Website Development and Hosting</b>							
Check	10/27/2022	7565	Chase Card Services	-MULTIPLE-	119.17	119.17	119.17
Check	03/02/2023	7612	Chase Card Services	GoDaddy; domain renewal www.mexico-beach.com 1yr.	20.17	20.17	139.34
Check	03/30/2023	7626	Chase Card Services	GoDaddy; domain renewal theunforgettablecoast.com & unforgettablecoast.com	40.34	40.34	179.68
Check	04/27/2023	7636	Chase Card Services	GoDaddy; Standard SSL Renewal for website	99.99	99.99	279.67
Check	06/01/2023	7650	Chase Card Services	GoDaddy; domain renewal and security protection: mexicobeach.com	50.15	50.15	329.82
Check	06/22/2023	7657	Cornerstone Marketing & Advertising	Website Redesign; part I of II	7,500.00	7,500.00	7,829.82
Check	07/27/2023	7672	Cornerstone Marketing & Advertising	Part 2 of 2; website redesign	7,500.00	7,500.00	15,329.82
Check	08/31/2023	7695	Chase Card Services	GoDaddy; yearly domain renewal visitmexicobeach.com	22.17	22.17	15,351.99
Total 7067 · Website Development and Hosting					15,351.99	0.00	15,351.99
Total Advertising Expenses					306,580.52	0.00	306,580.52
<b>Beach Management</b>							
<b>7080 · Canal Dredging</b>							
Check	12/29/2022	7590	City of Mexico Beach	Dredge hose supplies; reimbursment requested 12/2/22	7,266.00	7,266.00	7,266.00
Check	03/23/2023	7623	City of Mexico Beach	-MULTIPLE-	7,734.00	7,734.00	15,000.00
Total 7080 · Canal Dredging					15,000.00	0.00	15,000.00
<b>7085 · Beach Cleaning</b>							
Check	06/22/2023	7660	City of Mexico Beach	-MULTIPLE-	3,000.00	3,000.00	3,000.00
General Journal	09/30/2023	JE#1	√	Beachh Cleaning: July, Aug, Sept 23	3,000.00	3,000.00	6,000.00
Total 7085 · Beach Cleaning					6,000.00	0.00	6,000.00
<b>7090 · Tourist Related Park Support</b>							
Deposit	11/10/2022	18768		City MB Reibms; boat slip rental rack cards		124.22	-124.22
Check	12/01/2022	7576	Chase Card Services	VistaPrint; City of MB canal rental postcards (qty. 1000) Reimbs exps	124.22	124.22	0.00

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General Journal	09/30/2023	JE#1	√	Trash receptacles for parks	4,999.93		4,999.93	4,999.93
Total 7090 · Tourist Related Park Support					5,124.15	124.22		4,999.93
<b>7095 · Other Beach Maintenance Project</b>								
Check	04/27/2023	7636	Chase Card Services	VistaPrint; Beach Rules Magnets reorder; qty 200	221.47		221.47	221.47
Total 7095 · Other Beach Maintenance Project					221.47	0.00		221.47
Total Beach Management					26,345.62	124.22		26,221.40
<b>Personnel</b>								
<b>6001 · Employee Payroll</b>								
<b>6003 · CDC President</b>								
Paycheck	10/06/2022	DD1314	Kimberly P Shoaf	Direct Deposit	2,601.08		2,601.08	2,601.08
Paycheck	10/20/2022	DD1316	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	5,384.23
Paycheck	11/03/2022	DD1318	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	8,167.38
Paycheck	11/17/2022	DD1320	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	10,950.53
Paycheck	12/01/2022	DD1322	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	13,733.68
Paycheck	12/15/2022	DD1324	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	16,516.83
Paycheck	12/29/2022	DD1326	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	19,299.98
Paycheck	01/12/2023	DD1328	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	22,083.13
Paycheck	01/26/2023	DD1330	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	24,866.28
Paycheck	02/09/2023	DD1332	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	27,649.43
Paycheck	02/23/2023	DD1334	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	30,432.58
Paycheck	03/09/2023	DD1336	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	33,215.73
Paycheck	03/23/2023	DD1338	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	35,998.88
Paycheck	04/06/2023	DD1340	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	38,782.03
Paycheck	04/20/2023	DD1342	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	41,565.18
Paycheck	05/04/2023	DD1344	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	44,348.33
Paycheck	05/18/2023	DD1346	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	47,131.48
Paycheck	06/01/2023	DD1349	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	49,914.63
Paycheck	06/15/2023	DD1352	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	52,697.78
Paycheck	06/29/2023	DD1355	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	55,480.93
Paycheck	07/13/2023	DD1357	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	58,264.08
Paycheck	07/27/2023	DD1359	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	61,047.23
Paycheck	08/10/2023	DD1361	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	63,830.38
Paycheck	08/24/2023	DD1363	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	66,613.53
Paycheck	09/07/2023	DD1365	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	69,396.68
Paycheck	09/21/2023	DD1367	Kimberly P Shoaf	Direct Deposit	2,783.15		2,783.15	72,179.83
Total 6003 · CDC President					72,179.83	0.00		72,179.83
<b>6006 · Welcome Center Position</b>								
Paycheck	10/06/2022	DD1313	Kathlene Krum	Direct Deposit	1,136.00		1,136.00	1,136.00
Paycheck	10/20/2022	DD1315	Kathlene Krum	Direct Deposit	1,192.80		1,192.80	2,328.80
Paycheck	11/03/2022	DD1317	Kathlene Krum	Direct Deposit	1,192.80		1,192.80	3,521.60
Paycheck	11/17/2022	DD1319	Kathlene Krum	Direct Deposit	1,192.80		1,192.80	4,714.40
Paycheck	12/01/2022	DD1321	Kathlene Krum	Direct Deposit	1,192.80		1,192.80	5,907.20
Paycheck	12/15/2022	DD1323	Kathlene Krum	Direct Deposit	1,192.80		1,192.80	7,100.00
Paycheck	12/29/2022	DD1325	Kathlene Krum	Direct Deposit	1,192.80		1,192.80	8,292.80
Paycheck	01/12/2023	DD1327	Kathlene Krum	Direct Deposit	1,192.80		1,192.80	9,485.60
Paycheck	01/26/2023	DD1329	Kathlene Krum	Direct Deposit	1,192.80		1,192.80	10,678.40

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Paycheck	02/09/2023	DD1331	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	11,871.20
Paycheck	02/23/2023	DD1333	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	13,064.00
Paycheck	03/09/2023	DD1335	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	14,256.80
Paycheck	03/23/2023	DD1337	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	15,449.60
Paycheck	04/06/2023	DD1339	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	16,642.40
Paycheck	04/20/2023	DD1341	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	17,835.20
Paycheck	05/04/2023	DD1343	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	19,028.00
Paycheck	05/18/2023	DD1345	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	20,220.80
Paycheck	06/01/2023	DD1348	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	21,413.60
Paycheck	06/15/2023	DD1351	Kathlene Krum	Direct Deposit	1,192.81	1,192.81	22,606.41
Paycheck	06/29/2023	DD1354	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	23,799.21
Paycheck	07/13/2023	DD1356	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	24,992.01
Paycheck	07/27/2023	DD1358	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	26,184.81
Paycheck	08/10/2023	DD1360	Kathlene Krum	Direct Deposit	1,192.81	1,192.81	27,377.62
Paycheck	08/24/2023	DD1362	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	28,570.42
Paycheck	09/07/2023	DD1364	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	29,763.22
Paycheck	09/21/2023	DD1366	Kathlene Krum	Direct Deposit	1,192.80	1,192.80	30,956.02
Total 6006 · Welcome Center Position					30,956.02	0.00	30,956.02
<b>6010 · Part Time Position</b>							
Paycheck	05/18/2023	DD1347	Mark J Stangl	Direct Deposit	936.00	936.00	936.00
Paycheck	06/01/2023	DD1350	Mark J Stangl	Direct Deposit	819.00	819.00	1,755.00
Paycheck	06/15/2023	DD1353	Mark J Stangl	Direct Deposit	331.50	331.50	2,086.50
Total 6010 · Part Time Position					2,086.50	0.00	2,086.50
<b>6001 · Employee Payroll - Other</b>							
Liability Check	10/05/2022		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	3.50
Liability Check	10/19/2022		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	7.00
Liability Check	11/02/2022		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	10.50
Liability Check	11/16/2022		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	14.00
Liability Check	11/30/2022		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	17.50
Liability Check	12/14/2022		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	21.00
Liability Check	12/28/2022		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	24.50
Liability Check	01/11/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	28.00
Liability Check	01/25/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	31.50
Liability Check	02/08/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	35.00
Liability Check	02/22/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	38.50
Liability Check	03/08/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	42.00
Liability Check	03/22/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	45.50
Liability Check	04/05/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	49.00
Liability Check	04/19/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	52.50
Liability Check	05/03/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	56.00
Liability Check	05/17/2023		QuickBooks Payroll Service	Fee for 3 direct deposit(s) at \$1.75 each	5.25	5.25	61.25
Liability Check	05/31/2023		QuickBooks Payroll Service	Fee for 3 direct deposit(s) at \$1.75 each	5.25	5.25	66.50
Liability Check	06/14/2023		QuickBooks Payroll Service	Fee for 3 direct deposit(s) at \$1.75 each	5.25	5.25	71.75
Liability Check	06/28/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	75.25
Liability Check	07/12/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	78.75
Liability Check	07/26/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	82.25
Liability Check	08/09/2023		QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	85.75

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Liability Check	08/23/2023	QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	89.25
Liability Check	09/06/2023	QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	92.75
Liability Check	09/20/2023	QuickBooks Payroll Service	Fee for 2 direct deposit(s) at \$1.75 each	3.50	3.50	96.25
General Journal	09/30/2023 JE#1	√	Krum & Shoaf pay period: Sept. 18th - 30th. 2023	2,873.44	2,873.44	2,969.69
Total 6001 · Employee Payroll - Other				2,969.69	0.00	2,969.69
Total 6001 · Employee Payroll				108,192.04	0.00	108,192.04
<b>6007 · Employee Insurance</b>						
General Journal	10/01/2022 JE#4R	√	Reverse of GJE JE#4 --	14.00	-14.00	-14.00
Paycheck	10/06/2022 DD1313	Kathlene Krum	Direct Deposit	97.86	-97.86	-111.86
Paycheck	10/06/2022 DD1314	Kimberly P Shoaf	Direct Deposit	61.65	-61.65	-173.51
Check	10/13/2022 7551	HY Holdings INC	Employee Healthiest You Coverage; Oct. 2022	12.00	12.00	-161.51
Check	10/13/2022 7552	Florida Combined Life	Employee Dental Coverage; Oct 2022	28.09	28.09	-133.42
Check	10/13/2022 7553	Florida Blue	Employee Health Coverage; Oct 2022	2,770.56	2,770.56	2,637.14
Paycheck	10/20/2022 DD1315	Kathlene Krum	Direct Deposit	92.56	-92.56	2,544.58
Paycheck	10/20/2022 DD1316	Kimberly P Shoaf	Direct Deposit	57.42	-57.42	2,487.16
Check	10/27/2022 7563	VSP Vision Care	-MULTIPLE-	41.55	41.55	2,528.71
Paycheck	11/03/2022 DD1317	Kathlene Krum	Direct Deposit	97.86	-97.86	2,430.85
Paycheck	11/03/2022 DD1318	Kimberly P Shoaf	Direct Deposit	61.65	-61.65	2,369.20
Check	11/09/2022 7569	HY Holdings INC	Employee Healthiest You Coverage; Nov. 2022	12.00	12.00	2,381.20
Check	11/09/2022 7570	Florida Combined Life	Employee Dental Coverage; Nov. 2022	28.09	28.09	2,409.29
Check	11/09/2022 7571	Florida Blue	Employee Health Insurance Coverage; Nov. 2022	2,770.56	2,770.56	5,179.85
Paycheck	11/17/2022 DD1319	Kathlene Krum	Direct Deposit	92.56	-92.56	5,087.29
Paycheck	11/17/2022 DD1320	Kimberly P Shoaf	Direct Deposit	57.42	-57.42	5,029.87
Paycheck	12/01/2022 DD1321	Kathlene Krum	Direct Deposit	97.86	-97.86	4,932.01
Paycheck	12/01/2022 DD1322	Kimberly P Shoaf	Direct Deposit	61.65	-61.65	4,870.36
Paycheck	12/15/2022 DD1323	Kathlene Krum	Direct Deposit	92.56	-92.56	4,777.80
Paycheck	12/15/2022 DD1324	Kimberly P Shoaf	Direct Deposit	57.42	-57.42	4,720.38
Check	12/15/2022 7584	HY Holdings INC	Healthiest You coverage; Dec. 2022	12.00	12.00	4,732.38
Check	12/15/2022 7585	Florida Blue	Employee health coverage; Dec. 2022	2,770.56	2,770.56	7,502.94
Check	12/15/2022 7586	Florida Combined Life	Employee dental coverage; Dec. 2022	28.09	28.09	7,531.03
Paycheck	12/29/2022 DD1325	Kathlene Krum	Direct Deposit	0.00	0.00	7,531.03
Paycheck	12/29/2022 DD1326	Kimberly P Shoaf	Direct Deposit	0.00	0.00	7,531.03
Paycheck	01/12/2023 DD1327	Kathlene Krum	Direct Deposit	99.27	-99.27	7,431.76
Paycheck	01/12/2023 DD1328	Kimberly P Shoaf	Direct Deposit	86.75	-86.75	7,345.01
Paycheck	01/26/2023 DD1329	Kathlene Krum	Direct Deposit	90.78	-90.78	7,254.23
Paycheck	01/26/2023 DD1330	Kimberly P Shoaf	Direct Deposit	77.05	-77.05	7,177.18
Check	01/26/2023 7598	Florida Sheriffs Employee Benefits Trust	Employee Insurance Coverage; Jan. 2023 (Health, Dental, Vision, HY)	2,916.52	2,916.52	10,093.70
Paycheck	02/09/2023 DD1331	Kathlene Krum	Direct Deposit	99.27	-99.27	9,994.43
Paycheck	02/09/2023 DD1332	Kimberly P Shoaf	Direct Deposit	86.75	-86.75	9,907.68
Check	02/09/2023 7605	Florida Sheriffs Employee Benefits Trust	February employee health coverage including dental, vision, HY	2,916.52	2,916.52	12,824.20
Paycheck	02/23/2023 DD1333	Kathlene Krum	Direct Deposit	90.78	-90.78	12,733.42
Paycheck	02/23/2023 DD1334	Kimberly P Shoaf	Direct Deposit	77.05	-77.05	12,656.37
Paycheck	03/09/2023 DD1335	Kathlene Krum	Direct Deposit	99.27	-99.27	12,557.10
Paycheck	03/09/2023 DD1336	Kimberly P Shoaf	Direct Deposit	86.75	-86.75	12,470.35
Paycheck	03/23/2023 DD1337	Kathlene Krum	Direct Deposit	90.78	-90.78	12,379.57

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Paycheck	03/23/2023	DD1338	Kimberly P Shoaf	Direct Deposit		77.05	-77.05	12,302.52
				Employee Insurance Coverage; March 2023 (Health, Dental, Vision, HY)	2,916.52		2,916.52	15,219.04
Check	03/23/2023	7619	Florida Sheriffs Employee Benefits Trust					
Paycheck	04/06/2023	DD1339	Kathlene Krum	Direct Deposit		99.27	-99.27	15,119.77
Paycheck	04/06/2023	DD1340	Kimberly P Shoaf	Direct Deposit		86.75	-86.75	15,033.02
Paycheck	04/20/2023	DD1341	Kathlene Krum	Direct Deposit		90.78	-90.78	14,942.24
Paycheck	04/20/2023	DD1342	Kimberly P Shoaf	Direct Deposit		77.05	-77.05	14,865.19
Check	04/27/2023	7637	Florida Sheriffs Employee Benefits Trust	Employee Insurance Coverage; April	2,916.52		2,916.52	17,781.71
Paycheck	05/04/2023	DD1343	Kathlene Krum	Direct Deposit		99.27	-99.27	17,682.44
Paycheck	05/04/2023	DD1344	Kimberly P Shoaf	Direct Deposit		86.75	-86.75	17,595.69
Paycheck	05/18/2023	DD1345	Kathlene Krum	Direct Deposit		90.78	-90.78	17,504.91
Paycheck	05/18/2023	DD1346	Kimberly P Shoaf	Direct Deposit		77.05	-77.05	17,427.86
Paycheck	06/01/2023	DD1348	Kathlene Krum	Direct Deposit		99.27	-99.27	17,328.59
Paycheck	06/01/2023	DD1349	Kimberly P Shoaf	Direct Deposit		86.75	-86.75	17,241.84
Check	06/01/2023	7648	Florida Sheriffs Employee Benefits Trust	Employee insurance coverage; May	2,916.52		2,916.52	20,158.36
Paycheck	06/15/2023	DD1351	Kathlene Krum	Direct Deposit		90.78	-90.78	20,067.58
Paycheck	06/15/2023	DD1352	Kimberly P Shoaf	Direct Deposit		77.05	-77.05	19,990.53
Check	06/15/2023	7656	Florida Sheriffs Employee Benefits Trust	-MULTIPLE-	2,918.96		2,918.96	22,909.49
Paycheck	06/29/2023	DD1354	Kathlene Krum	Direct Deposit	0.00		0.00	22,909.49
Paycheck	06/29/2023	DD1355	Kimberly P Shoaf	Direct Deposit	0.00		0.00	22,909.49
Paycheck	07/13/2023	DD1356	Kathlene Krum	Direct Deposit		99.27	-99.27	22,810.22
Paycheck	07/13/2023	DD1357	Kimberly P Shoaf	Direct Deposit		86.75	-86.75	22,723.47
Check	07/13/2023	7671	Florida Sheriffs Employee Benefits Trust	Employee insurance- July	2,916.52		2,916.52	25,639.99
Paycheck	07/27/2023	DD1358	Kathlene Krum	Direct Deposit		90.78	-90.78	25,549.21
Paycheck	07/27/2023	DD1359	Kimberly P Shoaf	Direct Deposit		77.05	-77.05	25,472.16
Check	08/03/2023	7676	Florida Sheriffs Employee Benefits Trust	Employee insurance coverage; August 2023	2,916.52		2,916.52	28,388.68
Paycheck	08/10/2023	DD1360	Kathlene Krum	Direct Deposit		99.27	-99.27	28,289.41
Paycheck	08/10/2023	DD1361	Kimberly P Shoaf	Direct Deposit		86.75	-86.75	28,202.66
Paycheck	08/24/2023	DD1362	Kathlene Krum	Direct Deposit		90.78	-90.78	28,111.88
Paycheck	08/24/2023	DD1363	Kimberly P Shoaf	Direct Deposit		77.05	-77.05	28,034.83
Check	08/31/2023	7693	Florida Sheriffs Employee Benefits Trust	Sept. employee insurance coverage	2,916.52		2,916.52	30,951.35
Paycheck	09/07/2023	DD1364	Kathlene Krum	Direct Deposit		99.27	-99.27	30,852.08
Paycheck	09/07/2023	DD1365	Kimberly P Shoaf	Direct Deposit		86.75	-86.75	30,765.33
Paycheck	09/21/2023	DD1366	Kathlene Krum	Direct Deposit		90.78	-90.78	30,674.55
Paycheck	09/21/2023	DD1367	Kimberly P Shoaf	Direct Deposit		77.05	-77.05	30,597.50
Total 6007 · Employee Insurance					34,724.62	4,127.12		30,597.50
<b>6015 · Payroll Tax expenses</b>								
Paycheck	10/06/2022	DD1313	Kathlene Krum	Direct Deposit		86.90	86.90	86.90
Paycheck	10/06/2022	DD1314	Kimberly P Shoaf	Direct Deposit		198.98	198.98	285.88
Paycheck	10/20/2022	DD1315	Kathlene Krum	Direct Deposit		91.25	91.25	377.13
Paycheck	10/20/2022	DD1316	Kimberly P Shoaf	Direct Deposit		212.91	212.91	590.04
Paycheck	11/03/2022	DD1317	Kathlene Krum	Direct Deposit		91.25	91.25	681.29
Paycheck	11/03/2022	DD1318	Kimberly P Shoaf	Direct Deposit		212.91	212.91	894.20
Paycheck	11/17/2022	DD1319	Kathlene Krum	Direct Deposit		91.25	91.25	985.45
Paycheck	11/17/2022	DD1320	Kimberly P Shoaf	Direct Deposit		212.92	212.92	1,198.37
Paycheck	12/01/2022	DD1321	Kathlene Krum	Direct Deposit		91.24	91.24	1,289.61
Paycheck	12/01/2022	DD1322	Kimberly P Shoaf	Direct Deposit		212.91	212.91	1,502.52

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Paycheck	12/15/2022	DD1323	Kathlene Krum	Direct Deposit	91.26	91.26	1,593.78
Paycheck	12/15/2022	DD1324	Kimberly P Shoaf	Direct Deposit	212.91	212.91	1,806.69
Paycheck	12/29/2022	DD1325	Kathlene Krum	Direct Deposit	91.24	91.24	1,897.93
Paycheck	12/29/2022	DD1326	Kimberly P Shoaf	Direct Deposit	212.91	212.91	2,110.84
Paycheck	01/12/2023	DD1327	Kathlene Krum	Direct Deposit	94.71	94.71	2,205.55
Paycheck	01/12/2023	DD1328	Kimberly P Shoaf	Direct Deposit	220.99	220.99	2,426.54
Paycheck	01/26/2023	DD1329	Kathlene Krum	Direct Deposit	94.71	94.71	2,521.25
Paycheck	01/26/2023	DD1330	Kimberly P Shoaf	Direct Deposit	220.97	220.97	2,742.22
Paycheck	02/09/2023	DD1331	Kathlene Krum	Direct Deposit	94.71	94.71	2,836.93
Paycheck	02/09/2023	DD1332	Kimberly P Shoaf	Direct Deposit	217.08	217.08	3,054.01
Paycheck	02/23/2023	DD1333	Kathlene Krum	Direct Deposit	94.70	94.70	3,148.71
Paycheck	02/23/2023	DD1334	Kimberly P Shoaf	Direct Deposit	212.90	212.90	3,361.61
Paycheck	03/09/2023	DD1335	Kathlene Krum	Direct Deposit	94.72	94.72	3,456.33
Paycheck	03/09/2023	DD1336	Kimberly P Shoaf	Direct Deposit	212.92	212.92	3,669.25
Paycheck	03/23/2023	DD1337	Kathlene Krum	Direct Deposit	94.24	94.24	3,763.49
Paycheck	03/23/2023	DD1338	Kimberly P Shoaf	Direct Deposit	212.90	212.90	3,976.39
Liability Adjust	03/31/2023				26.60	-26.60	3,949.79
Paycheck	04/06/2023	DD1339	Kathlene Krum	Direct Deposit	91.26	91.26	4,041.05
Paycheck	04/06/2023	DD1340	Kimberly P Shoaf	Direct Deposit	212.92	212.92	4,253.97
Paycheck	04/20/2023	DD1341	Kathlene Krum	Direct Deposit	91.24	91.24	4,345.21
Paycheck	04/20/2023	DD1342	Kimberly P Shoaf	Direct Deposit	212.91	212.91	4,558.12
Paycheck	05/04/2023	DD1343	Kathlene Krum	Direct Deposit	91.25	91.25	4,649.37
Paycheck	05/04/2023	DD1344	Kimberly P Shoaf	Direct Deposit	212.91	212.91	4,862.28
Paycheck	05/18/2023	DD1345	Kathlene Krum	Direct Deposit	91.26	91.26	4,953.54
Paycheck	05/18/2023	DD1346	Kimberly P Shoaf	Direct Deposit	212.91	212.91	5,166.45
Paycheck	05/18/2023	DD1347	Mark J Stangl	Direct Deposit	72.54	72.54	5,238.99
Paycheck	06/01/2023	DD1348	Kathlene Krum	Direct Deposit	91.24	91.24	5,330.23
Paycheck	06/01/2023	DD1350	Mark J Stangl	Direct Deposit	63.48	63.48	5,393.71
Paycheck	06/01/2023	DD1349	Kimberly P Shoaf	Direct Deposit	212.91	212.91	5,606.62
Paycheck	06/15/2023	DD1351	Kathlene Krum	Direct Deposit	91.25	91.25	5,697.87
Paycheck	06/15/2023	DD1352	Kimberly P Shoaf	Direct Deposit	212.91	212.91	5,910.78
Paycheck	06/15/2023	DD1353	Mark J Stangl	Direct Deposit	25.68	25.68	5,936.46
Paycheck	06/29/2023	DD1354	Kathlene Krum	Direct Deposit	91.25	91.25	6,027.71
Paycheck	06/29/2023	DD1355	Kimberly P Shoaf	Direct Deposit	212.91	212.91	6,240.62
Paycheck	07/13/2023	DD1356	Kathlene Krum	Direct Deposit	91.25	91.25	6,331.87
Paycheck	07/13/2023	DD1357	Kimberly P Shoaf	Direct Deposit	212.91	212.91	6,544.78
Paycheck	07/27/2023	DD1358	Kathlene Krum	Direct Deposit	91.24	91.24	6,636.02
Paycheck	07/27/2023	DD1359	Kimberly P Shoaf	Direct Deposit	212.92	212.92	6,848.94
Paycheck	08/10/2023	DD1360	Kathlene Krum	Direct Deposit	91.26	91.26	6,940.20
Paycheck	08/10/2023	DD1361	Kimberly P Shoaf	Direct Deposit	212.90	212.90	7,153.10
Paycheck	08/24/2023	DD1362	Kathlene Krum	Direct Deposit	91.25	91.25	7,244.35
Paycheck	08/24/2023	DD1363	Kimberly P Shoaf	Direct Deposit	212.92	212.92	7,457.27
Paycheck	09/07/2023	DD1364	Kathlene Krum	Direct Deposit	91.25	91.25	7,548.52
Paycheck	09/07/2023	DD1365	Kimberly P Shoaf	Direct Deposit	212.91	212.91	7,761.43
Paycheck	09/21/2023	DD1366	Kathlene Krum	Direct Deposit	91.25	91.25	7,852.68
Paycheck	09/21/2023	DD1367	Kimberly P Shoaf	Direct Deposit	212.91	212.91	8,065.59
General Journal	09/30/2023	JE#1	√	Sept payroll liabilities	2,448.32	2,448.32	10,513.91

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Total 6015 · Payroll Tax expenses			10,540.51	26.60	10,513.91	
Total Personnel			153,457.17	4,153.72	149,303.45	
<b>Professional Services</b>						
<b>7005 · Accounting Services</b>						
General Journal	10/01/2022 JE#4R	√	Reverse of GJE JE#4 --	600.00	-600.00	-600.00
Check	10/20/2022 7558	Roberson & Associates, PA	Monthly write up service for July, August & September 2022 (FY22)	600.00	600.00	0.00
Check	02/23/2023 7607	Roberson & Associates, PA	Tax return services for 2022	275.00	275.00	275.00
Check	03/23/2023 7622	Roberson & Associates, PA	-MULTIPLE-	1,000.00	1,000.00	1,275.00
Check	04/27/2023 7639	Roberson & Associates, PA	Monthly write up services; March	200.00	200.00	1,475.00
Check	08/03/2023 7674	Roberson & Associates, PA	-MULTIPLE-	407.20	407.20	1,882.20
Check	08/10/2023 7683	Roberson & Associates, PA	-MULTIPLE-	400.00	400.00	2,282.20
Check	09/28/2023 7705	Roberson & Associates, PA	-MULTIPLE-	400.00	400.00	2,682.20
Total 7005 · Accounting Services			3,282.20	600.00	2,682.20	
<b>7010 · Audit Services</b>						
Check	11/09/2022 7572	CRI	FY22 Audit Services	3,000.00	3,000.00	3,000.00
Check	12/15/2022 7583	CRI	FY22 audit services	2,500.00	2,500.00	5,500.00
Check	01/12/2023 7594	CRI	FY22 Audit services	2,500.00	2,500.00	8,000.00
Check	02/23/2023 7609	CRI	Audit services for FY22	1,300.00	1,300.00	9,300.00
Check	03/09/2023 7616	CRI	FY22 Audit Services of financials	1,483.00	1,483.00	10,783.00
Total 7010 · Audit Services			10,783.00	0.00	10,783.00	
<b>7015 · Technology Services</b>						
Check	10/27/2022 7565	Chase Card Services	Microsoft; 365 Business Basic yearly renewal	360.00	360.00	360.00
Check	12/01/2022 7576	Chase Card Services	Microsoft; annual 365 for staff; Nov 22-23	99.00	99.00	459.00
Total 7015 · Technology Services			459.00	0.00	459.00	
<b>7016 · Legal Services</b>						
General Journal	09/30/2023 JE#8	√	PCB AJE to bring FY23 legal expenses and AP to actual	2,700.00	2,700.00	2,700.00
Total 7016 · Legal Services			2,700.00	0.00	2,700.00	
Total Professional Services			17,224.20	600.00	16,624.20	
<b>Travel &amp; Conventions</b>						
<b>7070 · Travel Lodging</b>						
Check	02/02/2023 7602	Chase Card Services	Delta; KS flight to Palm Beach, VF mtg	458.40	458.40	458.40
Check	03/02/2023 7612	Chase Card Services	Hyatt Place- Lodging for KS at VF Marketing board mtg. West Palm Beach	310.35	310.35	768.75
Check	07/07/2023 7668	Chase Card Services	Margaritaville Resort; lodging for KS, Destinations FL Marketing Summit	514.80	514.80	1,283.55
Check	09/28/2023 7706	Chase Card Services	Rosen Shingle Creek; KS lodging for VF Gov Conference	335.24	335.24	1,618.79
Total 7070 · Travel Lodging			1,618.79	0.00	1,618.79	
<b>7071 · Mileage</b>						
Check	03/02/2023 7612	Chase Card Services	-MULTIPLE-	68.35	68.35	68.35
Check	04/27/2023 7636	Chase Card Services	ParkMobile; parking meter for KS on Tally trip	5.55	5.55	73.90
Check	06/01/2023 7650	Chase Card Services	-MULTIPLE-	403.56	403.56	477.46
Deposit	06/12/2023 1985		KS reimbrs. for personal travel; Uber	13.16	-13.16	464.30
Check	07/07/2023 7668	Chase Card Services	-MULTIPLE-	137.73	137.73	602.03
Check	08/03/2023 7677	Chase Card Services	Delta airline ticket for KShoaf to VFL Gov Conf	380.40	380.40	982.43
Check	09/28/2023 7706	Chase Card Services	Delta; reimbursement for KS flight cancellation for VF Gov Conference	152.20	-152.20	830.23
Check	09/28/2023 7706	Chase Card Services	-MULTIPLE-	66.73	66.73	896.96



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Total 7071 · Mileage				1,062.32	165.36		896.96
<b>7075 · Tradeshows/Conventions</b>							
Check	03/02/2023	7612	Chase Card Services	-MULTIPLE-	1,222.03		1,222.03
Check	03/30/2023	7626	Chase Card Services	FADMO Marketing Summit Registration;	295.00		295.00
				Reimburs. Explore NWFL KS Marketing College registration			1,517.03
				(scholarship)		1,175.00	-1,175.00
Deposit	04/06/2023	1525					342.03
Check	07/07/2023	7668	Chase Card Services	-MULTIPLE-	67.11		67.11
Check	08/03/2023	7677	Chase Card Services	Visit FL Gov Conference registration for KShoaf	499.00		499.00
Check	09/28/2023	7706	Chase Card Services	-MULTIPLE-	97.18		97.18
Total 7075 · Tradeshows/Conventions					<u>2,180.32</u>	<u>1,175.00</u>	<u>1,005.32</u>
Total Travel & Conventions					4,861.43	1,340.36	3,521.07
<b>Welcome Center</b>							
<b>6060 · Telephone/Fax/Internet</b>							
General Journal	10/01/2022	JE#4R	√	Reverse of GJE JE#4 --		202.00	-202.00
Check	10/20/2022	7561	Consolidated Communications	Telephone and Internet charges; October 2022	177.16		177.16
Check	10/27/2022	7564	MCI a Verizon Company	Long distance phone charges; Aug-Sep 2022 (FY22)	23.90		23.90
Check	10/27/2022	7565	Chase Card Services	Consolidated Communications; Sept. 2022 charges (FY22)	178.16		178.16
Check	12/01/2022	7576	Chase Card Services	Consolidated Communications; Nov internet and telephone	178.02		178.02
Check	12/29/2022	7589	MCI a Verizon Company	Toll free phone charges; Nov. 2022	4.47		4.47
Check	12/29/2022	7592	Chase Card Services	Consolidated Communications; telephone and internet charges for Dec	177.20		177.20
Check	02/02/2023	7601	MCI a Verizon Company	Long distance phone charges; Nov-Dec 2022	26.44		26.44
Check	02/02/2023	7602	Chase Card Services	Consolidated Communications; Jan 2023 phone/internet	179.62		179.62
Check	03/02/2023	7612	Chase Card Services	Consolidated Comm; telephone and internet charges for Feb. 2023	179.82		179.82
Check	03/02/2023	7613	MCI a Verizon Company	Toll free phone charges; Dec 2022-Jan 2023	4.50		4.50
Check	03/30/2023	7626	Chase Card Services	Consolidated Communications; telephone/internet March	179.27		179.27
Check	04/06/2023	7630	MCI a Verizon Company	Long distance phone charges; Jan/March 2023	34.85		34.85
Check	04/27/2023	7636	Chase Card Services	Consolidated Communications; phone and internet for April	177.22		177.22
Check	05/11/2023	7645	MCI a Verizon Company	Toll free phone charges; March 2023	14.76		14.76
Check	06/01/2023	7650	Chase Card Services	Consolidated Communications; phone/internet charges for May 2023	178.90		178.90
Check	06/15/2023	7655	MCI a Verizon Company	Long distance phone charges; April 2023	33.09		33.09
Check	07/07/2023	7668	Chase Card Services	Consolidated Communications; telephone & internet charges- June	178.92		178.92
Check	08/03/2023	7677	Chase Card Services	Consolidated Communication; phone/internet charges for July	178.34		178.34
Check	08/24/2023	7691	MCI a Verizon Company	Toll free phone charges; June-July 2023	5.01		5.01
Check	08/31/2023	7695	Chase Card Services	Consolidated Communications; Aug phone and internet charges	182.90		182.90
Check	09/18/2023	7701	Consolidated Communications	Telephone and Internet charges- Sept. 2023	180.78		180.78
General Journal	09/30/2023	JE#1	√	-MULTIPLE-	<u>76.76</u>		<u>76.76</u>
Total 6060 · Telephone/Fax/Internet					2,550.09	202.00	2,348.09
<b>6065 · Electricity</b>							
General Journal	10/01/2022	JE#4R	√	Reverse of GJE JE#4 --		126.00	-126.00
Check	10/13/2022	7550	Duke Energy	Electric charges for Sept. 2022 (FY22)	125.61		125.61
Check	11/09/2022	7568	Duke Energy	Electric services for October 2022	89.13		89.13
Check	12/08/2022	7577	Duke Energy	Electrical services for Nov. 22	94.83		94.83
Check	01/12/2023	7596	Duke Energy	Electric charges; Dec. 2022	118.72		118.72
Check	02/09/2023	7604	Duke Energy	Electric services; Jan. 2023	112.47		112.47

Mexico Beach Community Development Council, Inc.  
Profit & Loss Detail  
October 2022 through September 2023

Check	03/09/2023	7617	Duke Energy	Electric services; Feb. 2023	98.46		98.46	513.22
Check	04/06/2023	7631	Duke Energy	Electric services- March 2023	98.78		98.78	612.00
Check	05/04/2023	7642	Duke Energy	Electric services- April 2023	91.31		91.31	703.31
Check	06/15/2023	7654	Duke Energy	Monthly electric services; May 2023	120.04		120.04	823.35
Check	07/13/2023	EFT	Duke Energy	Electric charges for June 2023	137.62		137.62	960.97
Check	08/03/2023	EFT	Duke Energy	Electric charges; July 2023	171.70		171.70	1,132.67
Check	09/11/2023	EFT	Duke Energy	Electric charges for Aug 2023	187.56		187.56	1,320.23
General Journal	09/30/2023	JE#1	√	Elect for sept 23	136.52		136.52	1,456.75
Total 6065 · Electricity					1,582.75	126.00		1,456.75
<b>6070 · Water Service - Culligan</b>								
General Journal	10/01/2022	JE#4R	√	Reverse of GJE JE#4 --		16.00	-16.00	-16.00
Check	10/27/2022	7565	Chase Card Services	Culligan; bottle water service; Sept. 2022 (FY22)	14.50		14.50	-1.50
Check	12/01/2022	7576	Chase Card Services	Culligan; water service for Oct.	29.90		29.90	28.40
Check	12/29/2022	7592	Chase Card Services	Culligan water service; Nov	21.60		21.60	50.00
Check	02/02/2023	7602	Chase Card Services	Culligan; water service Dec 2022	29.90		29.90	79.90
Check	03/02/2023	7612	Chase Card Services	Culligan water service; Jan 2023	38.20		38.20	118.10
Check	03/30/2023	7626	Chase Card Services	Culligan water service; Feb.	13.30		13.30	131.40
Check	04/27/2023	7636	Chase Card Services	Culligan; water service- March	31.25		31.25	162.65
Check	06/01/2023	7650	Chase Card Services	Culligan; water services for April 2023	13.75		13.75	176.40
Check	07/07/2023	7668	Chase Card Services	Culligan- May	22.50		22.50	198.90
Check	08/03/2023	7677	Chase Card Services	Culligan bottle water service- June	87.25		87.25	286.15
Total 6070 · Water Service - Culligan					302.15	16.00		286.15
<b>6075 · Pest Control</b>								
Check	10/20/2022	7560	Donnie's Total Pride Pest Control	Qtr pest control service; Oct-Dec 2022	60.00		60.00	60.00
Check	02/23/2023	7608	Donnie's Total Pride Pest Control	Pest control service; Jan-March 2023	60.00		60.00	120.00
Check	05/18/2023	7646	Donnie's Total Pride Pest Control	Qtr pest control service; Apri-June 2023	60.00		60.00	180.00
Check	08/24/2023	7687	Donnie's Total Pride Pest Control	Qtr pest control service; July-Sept. 2023	60.00		60.00	240.00
Total 6075 · Pest Control					240.00	0.00		240.00
<b>6090 · Tourist Development Office Rent</b>								
Check	10/13/2022	7555	City of Mexico Beach	1st Qtr Rent; Oct-Dec 2022	750.00		750.00	750.00
Check	12/29/2022	7588	City of Mexico Beach	2nd Qtr. office rent; Jan-March 2023	750.00		750.00	1,500.00
Check	03/30/2023	7625	City of Mexico Beach	3rd Qtr. FY23 Rent; Apirl-June 2023	750.00		750.00	2,250.00
Check	07/07/2023	7663	City of Mexico Beach	4th qtr office rent (July-Sept 2023)	750.00		750.00	3,000.00
General Journal	09/30/2023	JE#5	√	To record lease activity for FY23		2,131.00	-2,131.00	869.00
Total 6090 · Tourist Development Office Rent					3,000.00	2,131.00		869.00
<b>6095 · Insurance - Welcome Center</b>								
Check	11/11/2022	EFT	Acentria Insurance Company	Welcome Center General Liability Coverage; FY23	435.22		435.22	435.22
Check	08/03/2023	7679	Acentria Insurance Company	WC content coverage insurance renewal; Policy: 2021-805160-02	1,858.30		1,858.30	2,293.52
Total 6095 · Insurance - Welcome Center					2,293.52	0.00		2,293.52
<b>7000 · Capital Improvements</b>								
General Journal	10/01/2022	JE#6R	√	Reverse of GJE JE#6 --		2,033.00	-2,033.00	-2,033.00
Check	12/01/2022	7576	Chase Card Services	Wallace Pump; new bathroom faucet	105.23		105.23	-1,927.77
Check	06/22/2023	7661	Miller Heating & Air Conditioning	Repair clogged A/C drain line; cleared line; removed water from pan	98.00		98.00	-1,829.77
Check	08/03/2023	7677	Chase Card Services	Flagpole Solutions; new American flag for outside flag pole	61.95		61.95	-1,767.82
Check	08/24/2023	7688	Brad the Dad, LLC	Install Wood shelves inside storage room in WC.	840.00		840.00	-927.82

Mexico Beach Community Development Council, Inc.  
Profit & Loss Detail  
October 2022 through September 2023

			To adjust revenue, AR, prepaids, and deferred revenue to balances per the BOCC	2,033.00	2,033.00	1,105.18	
General Journal	09/30/2023	JE#3	√				
Total 7000 · Capital Improvements				3,138.18	2,033.00	1,105.18	
<b>7001 · Welcome Center Landscaping</b>							
Check	10/27/2022	7565	Chase Card Services	Brock Lawn & Pest; October lawn pest control	70.00	70.00	70.00
Check	11/03/2022	7567	Coast View Lawn & Landscape	-MULTIPLE-	385.01	385.01	455.01
Check	12/01/2022	7576	Chase Card Services	Brock Lawn; Nov lawn pest service	70.00	70.00	525.01
Check	12/08/2022	7581	Coast View Lawn & Landscape	-MULTIPLE-	377.51	377.51	902.52
Check	12/29/2022	7592	Chase Card Services	Brock Lawn and Pest; lawn pest service for Dec.	70.00	70.00	972.52
Check	01/12/2023	7595	Coast View Lawn & Landscape	-MULTIPLE-	285.01	285.01	1,257.53
Check	02/02/2023	7602	Chase Card Services	-MULTIPLE-	140.00	140.00	1,397.53
Check	02/09/2023	7606	Coast View Lawn & Landscape	January lawn maintenance	185.01	185.01	1,582.54
Check	03/02/2023	7612	Chase Card Services	Brock Lawn and Pest Control; lawn service Feb. 2023	70.00	70.00	1,652.54
Check	03/09/2023	7614	Coast View Lawn & Landscape	-MULTIPLE-	230.01	230.01	1,882.55
Check	03/30/2023	7626	Chase Card Services	Brock Lawn and Pest service; March	70.00	70.00	1,952.55
Check	04/06/2023	7633	Coast View Lawn & Landscape	March monthly lawn maintenance	185.01	185.01	2,137.56
Check	04/27/2023	7636	Chase Card Services	Brock Lawn and Pest; lawn pest control April	70.00	70.00	2,207.56
Check	05/04/2023	7640	Coast View Lawn & Landscape	April lawn service	185.01	185.01	2,392.57
Check	06/01/2023	7650	Chase Card Services	Brock Lawn; lawn pest control for May	70.00	70.00	2,462.57
Check	06/15/2023	7652	Coast View Lawn & Landscape	Monthly lawn maint; May	185.01	185.01	2,647.58
Check	07/07/2023	7662	Coast View Lawn & Landscape	-MULTIPLE-	403.76	403.76	3,051.34
Check	07/07/2023	7668	Chase Card Services	Brock Lawn- pest lawn service June	70.00	70.00	3,121.34
Check	08/10/2023	7681	Coast View Lawn & Landscape	WC lawn care; July 2023	185.01	185.01	3,306.35
Check	08/10/2023	7682	ArborView Palm Pruning, LLC	Palm tree pruning; 19 trees	760.00	760.00	4,066.35
Check	08/10/2023	7684	Coast View Lawn & Landscape	Landscape for dirt mound in front of WC; Hawthorn Tree, pink muhly grass, blue daze; pine straw ...	1,045.00	1,045.00	5,111.35
Check	08/31/2023	7695	Chase Card Services	Brock Lawn & Pest; service for August	70.00	70.00	5,181.35
Check	09/14/2023	7697	Coast View Lawn & Landscape	-MULTIPLE-	370.02	370.02	5,551.37
Check	09/28/2023	7706	Chase Card Services	Brock Lawn & Pest; pest control service, Sept. 2023	70.00	70.00	5,621.37
Total 7001 · Welcome Center Landscaping					5,621.37	0.00	5,621.37
<b>8050 · Miscellaneous Expenses</b>							
General Journal	10/01/2022	JE#6R	√	Reverse of GJE JE#6 --	106.00	-106.00	-106.00
Deposit	10/11/2022	5220		Evok Advertising RFQ public records request (printing & shipping of request)	87.17	-87.17	-193.17
Check	10/13/2022	7549	Ramsey's Printing and Office	Printing of public records request of RFQ's (Evok Advertising/pd)	70.11	70.11	-123.06
Check	12/08/2022	7582	Cathey's Ace Hardware	cabel ties and landscape hooks for yard decorations	26.97	26.97	-96.09
Check	04/27/2023	7638	Bayside Florist & Gifts	Grand opening plant for Gulf View Motel	49.95	49.95	-46.14
Check	06/22/2023	7659	Bayside Florist & Gifts	Grand reopening plant for El Governor Motel	92.75	92.75	46.61
				To adjust revenue, AR, prepaids, and deferred revenue to balances per the BOCC	385.00	-385.00	-338.39
General Journal	09/30/2023	JE#3	√				
General Journal	09/30/2023	JE#6	√	Immaterial entry to agree Equity to PY FS.	3.00	3.00	-335.39
Total 8050 · Miscellaneous Expenses					242.78	578.17	-335.39
<b>8060 · Security</b>							
Check	08/24/2023	7689	GSC Systems	Annual IDS/Fire detection system; three yr. renewable terms	385.20	385.20	385.20
Check	09/18/2023	7700	GSC Systems	New battery; travel charge and labor services	277.00	277.00	662.20
Total 8060 · Security					662.20	0.00	662.20
Total Welcome Center					19,633.04	5,086.17	14,546.87
<b>6220 · Depreciation Expense</b>							

**Mexico Beach Community Development Council, Inc.**  
**Profit & Loss Detail**  
 October 2022 through September 2023

General Journal	09/30/2023	JE#4	√	To bring depreciation expense to actual	651.00		651.00	651.00
					651.00	0.00	651.00	651.00
<b>6230 · Amortization Expense</b>								
General Journal	09/30/2023	JE#5	√	To record lease activity for FY23	2,488.00		2,488.00	2,488.00
					2,488.00	0.00	2,488.00	2,488.00
					546,979.25	11,412.47	535,566.78	535,566.78
<b>Total Expense</b>					<b>611,086.05</b>	<b>507,355.17</b>	<b>-103,730.88</b>	<b>-103,730.88</b>



**Mexico Beach Community  
Development Council, Inc.**

**FINANCIAL STATEMENTS**

**September 30, 2023**

**INTRODUCTORY SECTION**

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**FINANCIAL SECTION**

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Mexico Beach Community Development Council, Inc.  
Mexico Beach, Florida

### **Opinion**

We have audited the accompanying financial statements of the business-type activities of Mexico Beach Community Development Council, Inc. (a nonprofit organization), a component unit of Bay County, Florida, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Mexico Beach Community Development Council, Inc.'s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of Mexico Beach Community Development Council, Inc. as of September 30, 2023, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mexico Beach Community Development Council, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Mexico Beach Community Development Council, Inc.'s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mexico Beach Community Development Council, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mexico Beach Community Development Council, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the schedules of other postemployment benefits on page 18 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in



an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2024, on our consideration of Mexico Beach Community Development Council, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Mexico Beach Community Development Council, Inc.'s internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mexico Beach Community Development Council, Inc.'s internal control over financial reporting and compliance.

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, LLC  
Panama City Beach, Florida  
February 27, 2024

**Mexico Beach Community Development Council, Inc.**  
**Statement of Net Position**

<i>September 30, 2023</i>	Business-type Activities - Enterprise Funds
<b>Assets</b>	
Current assets	
Cash and cash equivalents	\$ 15,747
Due from Bay County	40,743
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Total current assets	56,490
Noncurrent assets	
Capital assets	
Depreciable, net	3,025
Right-to-use lease assets, net	24,882
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Total capital assets	27,907
<hr/>	
Total noncurrent assets	27,907
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Total assets	\$ 84,397
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<b>Deferred Outflows of Resources</b>	
Deferred outflows related to OPEB	\$ 1,024
<hr/>	
Total deferred outflows of resources	\$ 1,024
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<b>Liabilities</b>	
Current liabilities	
Accounts payable	41,899
Accrued payroll and related liabilities	2,619
Current portion of lease	2,201
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Total current liabilities	46,719
Noncurrent liabilities	
Lease liability due after one year	23,383
Total OPEB liability	5,161
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Total noncurrent liabilities	28,544
<hr/>	
Total liabilities	\$ 75,263
<hr/>	
<b>Deferred Inflows of Resources</b>	
Deferred inflows related to OPEB	\$ 10,688
<hr/>	
Total deferred inflows of resources	\$ 10,688
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<b>Net Position</b>	
Net investment in capital assets	\$ 2,323
Unrestricted	(2,853)
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Total net position	\$ (530)
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The accompanying notes are an integral part of these financial statements.

**Mexico Beach Community Development Council, Inc.**  
**Statement of Revenues, Expenses and Change in Net Position**

*For the year ended September 30, 2023*

Business-type Activities - Enterprise Funds

<b>Operating Revenues</b>	
Bay County TDC contract	\$ 518,398
Calendar	3,463
Promotional program	3,935
<hr/>	
Total operating revenues	525,796
<b>Operating Expenses</b>	
Advertising and promotion	271,005
Beach and canal dredging	21,221
Calendar	5,560
Depreciation	651
Amortization	2,488
Dues and subscriptions	8,469
Insurance	3,731
Newsletter	30,015
Office	4,024
Other	8,279
Payroll	147,564
Postage and shipping	1,138
Professional services	16,165
Tourist development	5,000
Travel	3,521
Utilities, telephone and internet	4,995
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Total operating expenses	533,826
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Operating loss	(8,030)
<b>Nonoperating Revenues</b>	
Interest income	111
<hr/>	
Total nonoperating revenues	111
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Change in net position	(7,919)
<hr/>	
Net position, beginning of year	7,389
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Net position, end of year	\$ (530)
<hr/>	

The accompanying notes are an integral part of these financial statements.

**Mexico Beach Community Development Council, Inc.**  
**Statement of Cash Flows**

*For the year ended September 30, 2023*

Business-type Activities - Enterprise Funds

<b>Operating Activities</b>	
Cash received from intergovernmental revenue	\$ 479,598
Cash received from miscellaneous operating activities	7,398
Cash payments to suppliers for goods and services	(340,677)
Cash payments to employees for services	(149,304)
<hr/>	
Net cash used in operating activities	(2,985)
 <b>Capital and Related Financing Activities</b>	
Principal paid on lease liabilities	(2,131)
Interest paid on lease liabilities	(869)
<hr/>	
Net cash used in capital and related financing activities	(3,000)
 <b>Investing Activities</b>	
Interest income	111
<hr/>	
Net cash provided by investing activities	111
<hr/>	
Net decrease in cash and cash equivalents	(5,874)
Cash and cash equivalents, beginning of year	21,621
<hr/>	
Cash and cash equivalents, end of year	\$ 15,747
<hr/>	
<b>Reconciliation of Operating Loss to Net Cash Used in Operating Activities</b>	
Operating loss	\$ (8,030)
Adjustments to reconcile operating loss to net cash provided by operating activities	
Depreciation	651
Amortization	2,488
(Increase) decrease in assets and deferred outflows	
Due from Bay County	(38,800)
Deferred outflows related to OPEB	87
Increase (decrease) in liabilities and deferred inflows	
Accounts payable	39,998
Accrued payroll and related liabilities	2,448
Total OPEB liability	(2,756)
Deferred inflows related to OPEB	929
<hr/>	
Total adjustments	5,045
<hr/>	
Net cash used in operating activities	\$ (2,985)
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The accompanying notes are an integral part of these financial statements.

## Mexico Beach Community Development Council, Inc. Notes to Financial Statements

### **Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Mexico Beach Community Development Council, Inc. (Council) is a nonprofit corporation organized under Chapter 617 of the *Florida Statutes*. The Council's purpose is to provide support for the Bay County Tourist Development Council, the Board of County Commissioners of Bay County, Florida, and where not in conflict with those two, the City of Mexico Beach, Florida. The Council is designed to: (1) provide support to advance and promote tourism; (2) finance and effect beach improvement, maintenance, renourishment and restoration; and (3) serve as, operate or fund a convention and meetings Council to promote the Greater Mexico Beaches area. The Council is substantially funded from tourist development taxes collected within the Mexico Beach Tourist Development Tax District and provided to them through a contract with Bay County, Florida.

#### ***Reporting Entity***

For financial reporting purposes, the Council is considered a component unit of Bay County, Florida. The Council's financial statements have been included in Bay County, Florida's financial statements as a discretely presented component unit. Discretely presented component units are reported in a separate column in Bay County, Florida's financial statements to emphasize that the Council is a legally separate entity. The accounting policies of the Council conform to U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies used by the Council are described below.

#### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The Council's fund are reported using the *economic resources measurement* focus and the *accrual basis of accounting*.

#### ***Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position***

##### ***Cash and Cash Equivalents***

The Council's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term highly liquid investments with original maturities of three months or less from the date of acquisition.

##### ***Receivables and Payables***

Due from Bay County – An amount for unbilled revenue is recorded for services rendered, but not yet billed as of the end of the fiscal year. The receivable is derived from fund requests submitted to the County not yet received as of September 30, 2023.

**Mexico Beach Community Development Council, Inc.**  
**Notes to Financial Statements**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position (continued)***

Allowance for doubtful accounts – the Council provides for doubtful accounts based on experience and analysis of individual accounts. When the collectability of a receivable becomes questionable, an allowance for doubtful accounts is established. When specific accounts are determined to be uncollectible, they are written off by charging the allowance and crediting the receivable. As of September 30, 2023, there was no allowance for doubtful accounts as management considers all receivables to be collectible.

*Capital Assets*

Capital assets, which include property, plant, equipment, and right-to-use lease assets, are defined by the Council as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. As the Council constructs or acquires additional capital assets each period, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, and equipment are depreciated using the straight line method over the following estimated useful lives:

<u>Capital asset classes</u>	<u>Lives</u>
Building	40
Furniture and fixtures	7
Improvements	7
Machinery and equipment	3-7

*Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then.

The Council has one item that qualifies for reporting in this category, the *deferred outflow of resources related to other postemployment benefits*. The deferred outflows related to other postemployment benefits are projected using methods and assumptions as provided in the most recent actuarial valuation, in accordance with the provisions of GASB Statement No. 75. The deferred outflows related to other post-employment benefits will be recognized as either OPEB expense or a reduction in the net OPEB liability in future reporting years.

## Mexico Beach Community Development Council, Inc. Notes to Financial Statements

### **Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### *Deferred Outflows/Inflows of Resources (continued)*

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Council has one item that qualifies for reporting in this category, the *deferred inflow of resources related to other postemployment benefits*. The deferred inflows related to other postemployment benefits are projected using methods and assumptions as provided in the most recent actuarial valuation, in accordance with the provisions of GASB Statement No. 75. The deferred inflows related to other post-employment benefits will be recognized as a reduction to OPEB expense in future reporting years.

#### *Leases*

Lease contracts that provide the Council with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a leased asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible leased asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Leased assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

#### *Other Postemployment Benefits (OPEB) Liability*

For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan and all cash is held in a cash account.

#### *Categories and Classification of Fund Equity*

*Net position flow assumption* – Sometimes the Council will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Council's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

## Mexico Beach Community Development Council, Inc. Notes to Financial Statements

### **Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### *Categories and Classification of Fund Equity (continued)*

*Proprietary funds operating and nonoperating revenues and expenses* – Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the proprietary fund's principal ongoing operations. The principal operating revenues are billings related to the Bay County contract. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

#### ***Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

#### ***Subsequent Events***

Management has evaluated subsequent events through the date that the financial statements were available to be issued, February 27, 2024 and determined there were no events that occurred that required disclosure.

#### ***Recently Issued and Implemented Accounting Pronouncements***

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. There were no significant impacts of implementing this Statement.

In May 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objectives of this Statement are to address financial reporting issues that result from the replacement of an Interbank Offered Rate (IBOR) by providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment and clarification of the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; replacing LIBOR as an appropriate benchmark interest rate for the evaluation of the effectiveness of an interest rate swap with a Secured Overnight Financing Rate or the Effective Federal Funds Rate; and providing exceptions to the lease modifications guidance in Statement 87 for lease contracts that are amended solely to replace an IBOR used to determine variable payments. As of July 1, 2023, derivative instruments that hedge the interest rate risk of taxable debt and use an IBOR as a reference rate are no longer eligible for hedge accounting. There were no significant impacts of implementing this Statement.



**Mexico Beach Community Development Council, Inc.**  
**Notes to Financial Statements**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Recently Issued and Implemented Accounting Pronouncements (continued)***

In May 2020, the GASB issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement. There were no significant impacts of implementing this Statement.

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

GASB Statement No. 100, *Accounting Changes and Error Corrections*, This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

**Mexico Beach Community Development Council, Inc.**  
**Notes to Financial Statements**

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Recently Issued and Implemented Accounting Pronouncements (continued)***

GASB Statement No. 101, Compensated Absences, The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

The Council is evaluating the requirements of the above statements and the impact on reporting.

**Note 2: DETAILED NOTES**

***Deposits and Investments***

As of September 30, 2023, \$250,000 of the Council's bank balance is covered by federal depository insurance (FDIC). The Council places its cash deposit with federally insured financial institutions. The Council's cash deposits with financial institutions at September 30, 2023, was not in excess of federally insured limits.

***Due from Bay County***

The Bureau has an amount due from Bay County of \$40,473, as of September 30, 2023, for the amounts due under the contract for the year ending September 30, 2023.

**Mexico Beach Community Development Council, Inc.**  
**Notes to Financial Statements**

**Note 2: DETAILED NOTES (Continued)**

**Capital Assets**

The following is a summary of changes in capital assets during the year ended September 30, 2023:

<i>For the year ended September 30, 2023</i>	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated				
Improvements	\$ 4,559	\$ -	\$ -	\$ 4,559
Capital assets, being depreciated	4,559	-	-	4,559
Less accumulated depreciation for				
Improvements	(883)	(651)	-	(1,534)
Total accumulated depreciation	(883)	(651)	-	(1,534)
net	3,676	(651)	-	3,025
Right-to-use lease asset, being amortized				
Building	29,858	-	-	29,858
Right-to-use lease asset, being amortized	29,858	-	-	29,858
Less accumulated amortization for				
Building	(2,488)	(2,488)	-	(4,976)
Total accumulated amortization	(2,488)	(2,488)	-	(4,976)
Right-to-use lease asset being amortized, net	27,370	(2,488)	-	24,882
Capital assets, net	\$ 31,046	\$ (3,139)	\$ -	\$ 27,907

Depreciation expense of \$651 and amortization expense of \$2,488 were recorded during the year ended September 30, 2023.

**Long-Term Debt and Liabilities**

*Leases - Lessee*

The Council has entered into a lease agreement to obtain the right-to-use a building owned by the City of Mexico Beach. The total annual rental for the building that the Council paid for the fiscal year ended September 30, 2023, was \$3,000. The lease has a fifteen-year period which ends on September 30, 2033. The monthly payment amount is \$250.

**Mexico Beach Community Development Council, Inc.**  
**Notes to Financial Statements**

**Note 2: DETAILED NOTES (Continued)**

***Long-Term Debt and Liabilities (continued)***

*Leases – Lessee (continued)*

The following is a schedule of minimum future lease payments from lease agreements as of September 30:

<i>For the years ending September 30,</i>	Principal Payments	Interest Expense	Total
2024	\$ 2,201	\$ 799	\$ 3,000
2025	2,274	726	3,000
2026	2,349	651	3,000
2027	2,426	574	3,000
2028	2,506	494	3,000
2029-2033	13,828	1,172	15,000
<b>Total</b>	<b>\$ 25,584</b>	<b>\$ 4,416</b>	<b>\$ 30,000</b>

***Changes in Long-Term Liabilities***

Long-term liability activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Lease liability	\$ 27,715	\$ -	\$ (2,131)	\$ 25,584	\$ 2,201
OPEB liability	7,917	-	(2,756)	5,161	-
<b>Total long-term liabilities</b>	<b>\$ 35,632</b>	<b>\$ -</b>	<b>\$ (4,887)</b>	<b>\$ 30,745</b>	<b>\$ 2,201</b>

**Mexico Beach Community Development Council, Inc.**  
**Notes to Financial Statements**

**Note 3: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

***Plan Description***

The Council participates in a plan established by Bay County (County). The Council established the Retirees' Health Insurance Other Postemployment Benefits (OPEB) Plan (Plan), a single employer plan. Pursuant to Section 112.0801 Florida Statutes, the Council is required to provide eligible retirees (as defined in the County's pension plans) the opportunity to participate in this Plan at the same cost that is applicable to active employees. The Council does not issue stand-alone financial statements for this Plan. All financial information related to the Plan is accounted for in the Council's basic financial statements.

***Funding Policy***

The Council is funding the post employee benefits on a pay-as-you-go basis. Contribution rates for the Plan are established by County annually during the budget process. The Council does not pay for health insurance premiums for retirees. Blended premium rates for active and retired employees combined provide an implicit subsidy for retirees because on an actual basis, their current and future claims are expected to result in higher costs to the Plan than those of active employees. The current year contributions are determined as annualized claims incurred based on the retiree age at the beginning of the fiscal year and the claims table used for liability determination offset by the annual premium paid by the retiree for such coverage. Council contributions are assumed to be equal to benefits paid.

***Plan Membership***

The Council has two actives members and no retirees currently participating in the plan.

***Actuarial Assumptions and Other Inputs***

In the September 30, 2023 reporting date, based on a September 30, 2022 measurement date and a September 30, 2021 valuation date the actuarial assumptions and other inputs, applied include the following:

Inflation rate	2.20%
Salary increases	3.25%
Discount rate	4.77%
Initial healthcare trend rate	7.50%
Ultimate healthcare trend rate	4.00%
Years to ultimate healthcare trend rate	53
Retirees' share of benefit-related costs	100% of projected health insurance premium

**Mexico Beach Community Development Council, Inc.**  
**Notes to Financial Statements**

**Note 3: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)**

***Actuarial Assumptions and Other Inputs (continued)***

The discount rate was selected based on a 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The S&P municipal bond 20 year high rate index was 4.77%. The high-quality municipal bond rate was based on the S&P municipal bond 20 year high grade index as published by S&P Dow Jones indices nearest the measurement date.

Mortality rates were based on separate assumptions for general healthy lives, general disabled lives, special risk healthy lives and special risk disabled lives based on Pub-2010 general mortality table with fully generational improvements using Scale MP-2021.

The actuarial assumptions used in the September 30, 2021 valuation were not based on the results of an actuarial experience study.

At September 30, 2023, the Council reported a total OPEB liability of \$5,161. The information has been provided as of the September 30, 2022 measurement date rolled forward to the September 30, 2023 reporting date.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Total OPEB Liability (a) - (b)
Balance as of October 1, 2022	\$ 7,917	\$ -	\$ 7,917
Changes for the year			
Service cost	950	-	950
Interest	409	-	409
Changes of assumptions	(3,703)	-	(3,703)
Differences between expected and actual experience	-	412	(412)
Benefit payments	(412)	(412)	-
Net changes	(2,756)	-	(2,756)
Balance as of September 30, 2023	\$ 5,161	\$ -	\$ 5,161

**Mexico Beach Community Development Council, Inc.**  
**Notes to Financial Statements**

**Note 3: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)**

***Sensitivity of the Net OPEB Liability***

The following table represents the Council's total and net OPEB liability calculated using the discount rate of 4.77%, as well as what the Council's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.77%) or 1 percentage point higher (5.77%) than the current rate.

	1% Decrease (3.77%)	Discount Rate (4.77%)	1% Increase (5.77%)
Net OPEB liability	\$ 5,720	\$ 5,161	\$ 4,671

The following table represents the Council's total and net OPEB liability calculated using the healthcare cost trend rates as well as what the Council's total net OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

	1% Decrease (3.00%- 6.50%)	Healthcare Cost Trend Rates (4.00%-7.50%)	1% Increase (5.00%-8.50%)
Net OPEB liability	4,490	\$ 5,161	\$ 5,981

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended September 30, 2023, the Council recognized an OPEB benefit of \$1,733. In addition, the Council reported deferred inflows and outflows of resources related to the OPEB plan from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ (904)	\$ 577
Changes of assumptions	(9,784)	33
Employer contributions subsequent to the measurement date	-	414
Total	\$ (10,688)	\$ 1,024

**Mexico Beach Community Development Council, Inc.**  
**Notes to Financial Statements**

**Note 3: POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)**

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)***

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer’s fiscal year end will be recognized as a reduction of the OPEB liability in the reporting period ending September 30, 2023.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

Year ending September 30:		
2024	\$	(1,392)
2025		(1,392)
2026		(1,392)
2027		(1,392)
2028		(1,392)
Thereafter		(3,118)
<b>Total</b>	<b>\$</b>	<b>(10,078)</b>

**Note 4: CONTINGENCY RESERVE**

The Bay County Board of County Commissioners maintains a contingency reserve for the Council. The reserve is funded by a 5% appropriation of the Council’s annual budgeted revenues. The maximum accumulated reserve balance cannot exceed \$100,000 based on current Council policies. This reserve may be accessed by the Council after approval of the Bay County Board of County Commissioners. Funds may be withdrawn in the event of a disaster impacting the tourism for the area (storm, fire, flood, etc.) and may be used for (1) beach renourishment, (2) advertising and promotions, and (3) related fixed administration costs. As of September 30, 2023, the County’s reserve balance was \$100,000.

**Note 5: CONCENTRATIONS**

The Council is substantially funded by taxes collected by the Bay County Tourist Development Council, provided through a contract with Bay County, Florida. If this support were to be discontinued, it may have a material impact on the financial operations of the Council. During fiscal year ended September 30, 2023, the Council paid the Bay County Clerk of Court and Comptroller from Bay County \$18,668 for administration costs of collecting the Mexico Beach Tourist Development Tax.



**REQUIRED SUPPLEMENTARY INFORMATION**

**Mexico Beach Community Development Council, Inc.**  
**Required Other Postemployment Benefits Supplementary Information**

<i>As of and for the year ended September 30,</i>	<b>2023</b>	2022	2021	2020	2019	2018
<b>Total OPEB liability</b>						
Service cost	\$ 950	\$ 1,232	\$ 556	\$ 426	\$ 2,741	\$ 2,906
Interest	409	355	181	676	1,292	1,063
Differences between expected and actual	-	534	-	(1,245)	335	-
Changes in assumptions	(3,703)	(769)	23	(9,257)	(1,753)	(1,859)
Benefit (payments) refunds	(412)	(237)	(104)	(64)	(1,088)	(1,227)
Net change in OPEB liability	<b>(2,756)</b>	1,115	656	(9,464)	1,527	883
Total OPEB liability - beginning	<b>7,917</b>	6,802	6,146	15,610	14,083	13,200
Total OPEB liability - ending	<b>5,161</b>	7,917	6,802	6,146	15,610	14,083
<b>Plan Fiduciary Net Position</b>						
Contributions - employer	\$ 412	\$ 237	\$ 104	\$ 64	\$ 1,088	\$ 1,227
Benefit payments/refunds	(412)	(237)	(104)	(64)	(1,088)	(1,227)
Net change in plan fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-
Plan fiduciary net position - ending	-	-	-	-	-	-
Total OPEB liability	<b>\$ 5,161</b>	\$ 7,917	\$ 6,802	\$ 6,146	\$ 15,610	\$ 14,083
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>0.00%</b>	0.00%	0.00%	0.00%	0.00%	0%
<b>Covered payroll</b>	<b>\$ 106,105</b>	\$ 94,195	\$ 63,663	\$ 54,466	\$ 66,111	\$ 105,057
<b>Total OPEB liability as a percentage of covered payroll</b>	<b>4.86%</b>	8.40%	10.68%	11.28%	23.61%	13.41%

\*GASB Codification P52 requires an employer to disclose a 10-year history. However, until a full 10-year trend is compiled, information will be presented only for those years for which information is available.

\* The following discount rate changes:

9/30/18 – 3.64%  
9/30/19 – 4.18%  
9/30/20 – 2.66%  
9/30/21 – 2.21%  
9/30/22 – 2.43%  
9/30/23 – 4.77%

See independent auditor's report

## **COMPLIANCE SECTION**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Mexico Beach Community Development Council, Inc.  
Panama City, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Mexico Beach Community Development Council, Inc. (a nonprofit organization), a component of Bay County, Florida, as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the Mexico Beach Community Development Council, Inc.'s basic financial statements and have issued our report thereon dated February 27, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Mexico Beach Community Development Council, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mexico Beach Community Development Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Mexico Beach Community Development Council, Inc.'s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Mexico Beach Community Development Council, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, LLC  
Panama City Beach, Florida  
February 27, 2024