

CITY COUNCIL WORKSHOP

MAYOR

Shirley Sessions

CITY COUNCIL

Barry Brown, Mayor Pro Tem

John Branigin

Jay Burke

Nancy DeVetter

Spec Hosti

Monty Parks



CITY MANAGER

Dr. Shawn Gillen

CLERK OF COUNCIL

Jan LeViner

CITY ATTORNEY

Edward M. Hughes

CITY OF TYBEE ISLAND

CITY COUNCIL BUDGET WORKSHOP AGENDA

NON-PROFIT

JANUARY 11, 2021

Items for Consideration

1 Non-Profit Organizations Request

Fresh Air Home

Tybee Island Maritime Academy

Tybee Beautification

Tybee Arts Association

Yeepies

Friends of Tybee Post Theater

Irish Heritage

Tybee Festival Association

Tybee MLK

Tybee Clean Beach Volunteers

Friends of Cockspur Lighthouse

Marine Science Center

Equality Fest

American Legion

CITY COUNCIL WORKSHOP

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Edward M. Hughes

CITY OF TYBEE ISLAND

Garden Club

Island Feral Cat Project

Rising Tyde Food Pantry

Farmers Market

Historical Society

Beach Bum Parade

Adjournment

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact Jan LeViner at 912.472.5080 promptly to allow the City to make reasonable accommodations for those persons.

File Attachments for Item:

1. Non-Profit Organizations Request



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: 2/13/2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Tybee MLK and Human Right Org.

Contact Person: June Johnson - Treasurer

Address: PO Box 312 Tybee Island, GA 31328

Contact Email: revjunej@gmail.com Contact Phone #: 229-416-9392

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No Not yet, but we plan to be
If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 800.⁰⁰

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:
Tybee MLK plans and produces 2 annual events at present: the MLK Parade and Celebration of Human Rights in January and the Juneteenth Wade-In on June 19th. Both events bring positive publicity and additional visitors to Tybee.

What percentage of these funds will be matched by your organization? 42.5% (\$500.⁰⁰)

Will this event or program bring visitors to Tybee Island in off-peak season or months? yes
In January, yes. For Juneteenth, late afternoon - early evening - additional visitors between beach time & dinner time who stay for dinner.
Please attach a detailed budget to this request outlining how the money will be used.

Application for Cash Consideration

2/13/2020

Tybee MLK and Human Rights Organization

\$ 800	from the City
500	matching
\$1300	total

\$ 350	for insurance for January Parade
600	for 6 student essay winners (\$100 each)
100	printing for programs for January presentations and Essay packets
75	for creaseable banner/signage to use in school cafeteria for program
75	for transportation of participants in Juneteenth from Savannah to North Beach
100	for speaker for Juneteenth Event
\$1300	



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR WAIVERS

Date: 2-13-2020

Organization: Tybee MLK and Human Rights Org.

Event: (1) MLK Parade + Celebration - January - varies by year

(2) Juneteenth Wade-In - June 19th
Date of Event: _____

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

Jan Parade Permit from Pier to Old School Cafeteria -
est. \$800 for Police time in setting up/taking down parade route
est. \$800 for DPW hanging banners and clean-up
Use of Old School Cafeteria for Program + Award Presentations
Guest passes for parking for City/County officials and
award recipients - total of 8

June 19 Guest passes for parking - City/County officials, guest
speaker and band members - 10 total

Permit to sell T-shirts (if needed) for both events



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
 - Alcohol License,
 - Taxi Permit,
 - Contract
- (circle all that apply)*

▪ **Community Services Contract Consideration**

for June Johnson *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

June Johnson
Signature of Applicant

2-13-2020
Date

June Johnson
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 13 DAY OF February, 2020

Notary Public

Sharon S. Shaver

Sharon S. Shaver
Notary Public, Chatham County, GA
My Commission Expires December 4, 2023

My Commission Expires: _____

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

1. The first part of the document is a list of names and addresses. The names are: [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible]. The addresses are: [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible].

2. The second part of the document is a list of names and addresses. The names are: [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible]. The addresses are: [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible], [illegible].





City of Tybee Island Community Services Contract
Fiscal Year 2019-2021

APPLICATION FOR CASH CONSIDERATION

Date: February 10, 2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Tybee Island Irish Heritage Celebration

Contact Person: Wanda Doyle

Address: P. O. Box 2314 Tybee Island, GA 31328

Contact Email: wandadoyle@gmail.com Contact Phone #: 912-667-9844

Is this organization an IRS approved 501(C) 3 Non-Profit? _____Yes ___X___No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$2300.00

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:
Funds are used for the liability insurance policy to put on this event. Plus, the funds are used for port-a-lets throughout the parade route. Citizens benefit from increased tax revenues from all businesses.

What percentage of these funds will be matched by your organization? __100%

Will this event or program bring visitors to Tybee Island in off-peak season or months? ___off season

Irish Heritage Celebration Parade Budget for 2020

EXPENSES:

Insurance:	1500.00
Advertisement:	3000.00
Bands/Travel:	2000.00
Hospitality/Food:	1000.00
Flags:	550.00
Port-a-lets:	600.00
Miscellaneous:	700.00
TOTAL	\$9,350.00

INCOME:

Entries:	2000.00
Sponsors:	3500.00
City of Tybee:	2300.00
Shirt/hat sales:	1500.00
TOTAL	\$9,350.00



**City of Tybee Island Community Services Contract
Fiscal Year 2019-20**

APPLICATION FOR WAIVERS

Date: February 10, 2020

Organization: Tybee Island Irish Heritage Celebration

Event: Irish Heritage Celebration Parade

Date of Event: March 14, 2020

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

20th Year for the Irish Heritage Celebration Parade

Cones (20-30) are needed at 4th Street and possibly on 5th if Clydesdales are a part of the parade to close off both these streets; Putting up flags along Butler Avenue; Closure of Tybrisa with no parking until after parade; Barricades for crowd control on Butler and Tybrisa especially in areas for crowds are heavier; Possible extra crowd control from 14th to end of parade route; Police stationed along the parade route; Police assistance with Clydesdales if needed; Cleaning up of trash and recycling after the parade; Trash containers needed for cafeteria and Memorial Park open pavilion.

Value of the waivers requested: \$ 2000.00



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
 - Alcohol License,
 - Taxi Permit,
 - Contract
 - Community Services Contract Consideration
for _____ (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).
- (circle all that apply)*

1) I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Wanda D. Doyle
Signature of Applicant

February 12, 2019

Printed Name
Wanda D. Doyle
* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 11 DAY OF February, 2020

Notary Public *Just Allen*

My Commission Expires: 10-15-20

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/07/2016

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Advantage Insurance Agency 820 E. DeRenne Avenue Savannah, GA 31405	912-920-0278 912-356-8450	CONTACT NAME: Deborah Bowen PHONE: 912-920-0278 FAX: 912-356-8450 EMAIL: advantage_ins@bellsouth.net ADDRESS:	PRODUCER CUSTOMER ID #:
INSURED Tybee Island Irish Heritage Celebration Parade PO Box 2314 Tybee Island, GA 31328		INSURER(S) AFFORDING COVERAGE INSURER A: Western World Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COPY

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENTL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC		LWXKP-O	03/12/16	03/13/16	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPOP AGG \$ 1,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DEDUCTIBLE \$ RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) if yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A			WC STATUTORY LIMITS E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Parade

CERTIFICATE HOLDER City of Tybee Island 403 Butler Avenue Tybee Island, GA 31328	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR WAIVERS

Date: 02/10/2020

Organization: Beach Bum Parade Committee

Event: 2020 Beach Bum parade

Date of Event: May 15, 2020

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

Everything the city has done from previous years ::

parking meters covered on Butler Ave

French Barrades at needed areas

Police blockades at parade intersections

DPW services

north beach parking free to parade floats and to start organization



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit, *(circle all that apply)*
- Contract
- Community Services Contract Consideration
for Jack Boylston *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Jack Boylston
Signature of Applicant

02/10/2020
Date

Jack Boylston
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE _____ DAY OF _____, 20 _____

Notary Public _____

My Commission Expires: _____

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:



License #: _____

Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, the undersigned applicant representing _____ (name of business), verifies one of the following with respect to my application for public benefit:

1) _____ **I am a United States citizen.**
(document example: Driver's license, US Passport, US Military Card, etc.)

OR

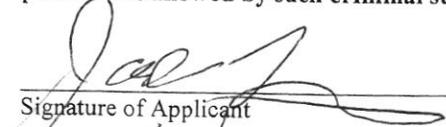
2) _____ **I am a legal permanent resident of the United States**
(document example: I-551 Permanent Resident Card, Certificate of Citizenship, etc.)

2) _____ **I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.**
My alien number issued by the Department of Homeland Security or other federal immigration agency is: _____
(document example: Temporary Resident Card; Employment Authorization Card, etc.)

- The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1-(e), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as: _____

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute.



Signature of Applicant

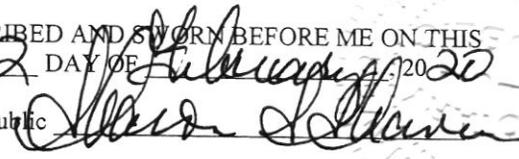
2/12/20

Date

Sharon S. Shaver

Printed Name

Sharon S. Shaver
Notary Public, Chatham County, GA
My Commission Expires December 4, 2023

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 12 DAY OF February, 2020
Notary Public 
My Commission Expires: _____

PLEASE COMPLETE THIS AFFIDAVIT AND SUBMIT A COPY OF THE IDENTIFICATION DOCUMENT (front and back) **PRESENT IN PERSON** AT 403 BUTLER AVE **OR FAX** TO 912- 786-5832 **OR E-MAIL** TO: [SSHAYER@CITYOFTYBEE.ORG](mailto:sshaver@cityoftybee.org) . REFERENCE YOUR BUSINESS LICENSE NUMBER IN THE SUBJECT LINE OF YOUR E-MAIL. If fax or email this form, please have this form notarized prior to submitting it to The City of Tybee Island at sshaver@cityoftybee.org or 912 786-5832. The City of Tybee has a notary, if submitting in person.

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:



OFFICE OF THE
PROVOST
CATHOLIC UNIVERSITY OF AMERICA



City of Tybee Island Community Services Contract Fiscal Year 2020-21

APPLICATION FOR WAIVERS

Date: 11 Feb 2020

Organization: TYBEE ISLAND GARDEN CLUB

Event: Meetings

Date of Event: each Wed from Sept - May

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

Please waive rent on the gardenhouse
2HR 6:30 PM to 8:30 PM 3rd Wed of Month
Sept Oct Nov JAN FEB MAR APR



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: 11/7/2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: TYBEE ISLAND GARDEN CLUB

Contact Person: LAURA SCHULZ

Address: 1002 BAY ST PO BOX 1763

Contact Email: laura.schulz@tybeeislandga.net Contact Phone #: 513-378-6666

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ _____

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

What percentage of these funds will be matched by your organization? _____

Will this event or program bring visitors to Tybee Island in off-peak season or months? _____

Please attach a detailed budget to this request outlining how the money will be used.



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit,
- Contract
- Community Services Contract Consideration for LAURA A SCHULZ (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).

(circle all that apply)

1) Yes I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Laura A. Schulz
Signature of Applicant

11 Feb 2020
Date

LAURA A SCHULZ
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 11th DAY OF February, 20 20

Notary Public Melissa Clark

My Commission Expires: 8/6/2022



Melissa Clark
NOTARY PUBLIC
Richmond County, GEORGIA
My Commission Expires 08/06/2022

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: 1-31-2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: YEEPIES

Contact Person: Bobbie Orr

Address: P. O. Box 2843, Tybee Island, GA 31328

Contact Email: cborr@bellsouth.net Contact Phone #: 912-786-7486

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 575.00

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

\$575.00 for supplies, field trips, admission fees, etc. for senior group, packages to soldiers

What percentage of these funds will be matched by your organization? None

Will this event or program bring visitors to Tybee Island in off-peak season or months? N/A

Please attach a detailed budget to this request outlining how the money will be used.



**City of Tybee Island Community Services Contract
Fiscal Year 2020-21**

Below is a detailed budget to this request outlining how the money will be used.

Supplies	\$200.00
Field trips	75.00
Admission fees	200.00
Packages to Soldiers	100.00

Total Requested	\$575.00



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit,
- Contract
- **Community Services Contract Consideration**
for Bobbie Orr (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).

(circle all that apply)

1) X I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Bobbie Orr
Signature of Applicant

1-31-2020
Date

Bobbie Orr
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 31 DAY OF JANUARY, 2020

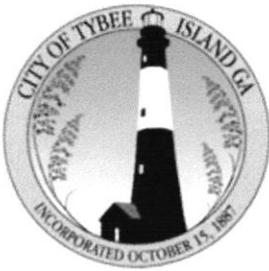
Notary Public Sharon S. Shaver

Sharon S. Shaver
Notary Public, Chatham County, GA
My Commission Expires December 4, 2023

My Commission Expires: _____

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:





City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: 2/14/2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Friends of the Tybee Theater

Contact Person: Melissa Turner

Address: P.O. Box 2356, 10 Van Horn Ave. Tybee Isl.

Contact Email: info@tybeepost Contact Phone #: 912-472-4790
theater.org

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ \$15,000.00

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

It is vitally important that we maintain and continually improve the theater and its programming for citizens of Tybee. To that end, we have several capital expenditures and equipment purchases upcoming, including refurbishing the seating, buying gravel & expanding walkways, purchasing wireless headsets for plays, repairing the roof, etc.

What percentage of these funds will be matched by your organization? 100%

Will this event or program bring visitors to Tybee Island in off-peak season or months? yes

Please attach a detailed budget to this request outlining how the money will be used.



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR WAIVERS

Date: 2/14/2020

Organization: Friends of the Tybee Theater

Event: Tybee Wine Festival Tybee Polar Plunge
DAILY OPERATIONS of the Theater!

Date of Event: _____

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

We would request fee waivers for
any applicable licenses, permits, as well
as waivers for City services (security, trash &
recycle bins, and cleanup) for our two
major fundraisers - the Tybee Wine
Festival April 29-May 2, and the
2121 Tybee Polar Plunge July, 2021.

12:22 PM

Friends of the Tybee Theater, Inc
Balance Sheet
As of December 31, 2019

01/16/20

Accrual Basis

	Dec 31, 19	Dec 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
100 · Cash				
101 · First Chatham Operating	97,890.20	153,487.99	-55,597.79	-36.2%
104 · Petty Cash	1,000.00	1,100.00	-100.00	-9.1%
107 · First Chatham Money Market	150,394.41	0.00	150,394.41	100.0%
Total 100 · Cash	<u>249,284.61</u>	<u>154,587.99</u>	<u>94,696.62</u>	<u>61.3%</u>
Total Checking/Savings	<u>249,284.61</u>	<u>154,587.99</u>	<u>94,696.62</u>	<u>61.3%</u>
Other Current Assets				
125 · Prepaid Expense	1,000.00	3,500.00	-2,500.00	-71.4%
Total Other Current Assets	<u>1,000.00</u>	<u>3,500.00</u>	<u>-2,500.00</u>	<u>-71.4%</u>
Total Current Assets	<u>250,284.61</u>	<u>158,087.99</u>	<u>92,196.62</u>	<u>58.3%</u>
Fixed Assets				
150 · Fixed Assets				
151 · Land	352,130.00	352,130.00	0.00	0.0%
153 · Building Improvements	1,396,527.84	1,396,527.84	0.00	0.0%
155 · Equipment	69,522.48	69,522.48	0.00	0.0%
Total 150 · Fixed Assets	<u>1,818,180.32</u>	<u>1,818,180.32</u>	<u>0.00</u>	<u>0.0%</u>
Total Fixed Assets	<u>1,818,180.32</u>	<u>1,818,180.32</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u>2,068,464.93</u>	<u>1,976,268.31</u>	<u>92,196.62</u>	<u>4.7%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
200 · Accounts Payable	5,771.53	5,035.16	736.37	14.6%
208 · Current Portion LT Debt	31,620.00	31,620.00	0.00	0.0%
210 · Unearned Income	1,875.00	17,837.00	-15,962.00	-89.5%
211 · Unearned Ticket Sales	22,925.00	0.00	22,925.00	100.0%
215 · Gift Cards	350.00	425.00	-75.00	-17.7%
240 · Payroll Tax Liabilities				
241 · 941 Taxes Payable	3,057.84	2,471.86	585.98	23.7%
242 · GA Withholding Payable	463.74	389.34	74.40	19.1%
243 · GA Unemployment Payable	127.25	86.33	40.92	47.4%
Total 240 · Payroll Tax Liabilities	<u>3,648.83</u>	<u>2,947.53</u>	<u>701.30</u>	<u>23.8%</u>
255 · Sales Tax Payable	1,416.59	1,567.38	-150.79	-9.6%
Total Other Current Liabilities	<u>67,606.95</u>	<u>59,432.07</u>	<u>8,174.88</u>	<u>13.8%</u>
Total Current Liabilities	<u>67,606.95</u>	<u>59,432.07</u>	<u>8,174.88</u>	<u>13.8%</u>
Long Term Liabilities				
265 · Mortgage--2%	0.00	211,825.81	-211,825.81	-100.0%
270 · Mortgage-First Chatham--4%	314,714.79	329,190.97	-14,476.18	-4.4%
275 · Mortgage First Chatham 4.95%	194,719.45	0.00	194,719.45	100.0%
280 · SBA Loan-2.625%	125,675.91	128,868.52	-3,192.61	-2.5%
285 · Current LT Debt	-31,620.00	-31,620.00	0.00	0.0%
Total Long Term Liabilities	<u>603,490.15</u>	<u>638,265.30</u>	<u>-34,775.15</u>	<u>-5.5%</u>
Total Liabilities	<u>671,097.10</u>	<u>697,697.37</u>	<u>-26,600.27</u>	<u>-3.8%</u>
Equity				
300 · Opening Balance Equity	568,326.82	568,326.82	0.00	0.0%
305 · Additional Paid In Capital	58,696.00	58,696.00	0.00	0.0%
32000 · Unrestricted Net Assets	651,548.12	595,263.63	56,284.49	9.5%
Net Income	118,796.89	56,284.49	62,512.40	111.1%
Total Equity	<u>1,397,367.83</u>	<u>1,278,570.94</u>	<u>118,796.89</u>	<u>9.3%</u>
TOTAL LIABILITIES & EQUITY	<u>2,068,464.93</u>	<u>1,976,268.31</u>	<u>92,196.62</u>	<u>4.7%</u>

Friends of the Tybee Theater, Inc
Profit & Loss Prev Year Comparison
January through December 2019

	Jan - Dec 19	Jan - Dec 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
401 · Membership Income	54,182.50	48,305.00	5,877.50	12.2%
402 · Donations	50,222.93	38,427.60	11,795.33	30.7%
405 · Government Support	15,000.00	15,000.00	0.00	0.0%
410 · Program Income				
411 · Program Ticket Sales	292,563.80	224,520.86	68,042.94	30.3%
412 · Program Sponsorships	11,275.00	1,000.00	10,275.00	1,027.5%
413 · Theater Rental	9,380.00	1,910.00	7,470.00	391.1%
Total 410 · Program Income	313,218.80	227,430.86	85,787.94	37.7%
415 · Bricks, Stars and Seats	7,950.00	8,950.00	-1,000.00	-11.2%
420 · Fundraising Event Income				
421 · Fundraising Event Ticket Sales	94,117.58	83,614.00	10,503.58	12.6%
422 · Fundraising Event Sponsorships	23,600.00	18,250.00	5,350.00	29.3%
423 · Fundraising-Auctions	19,489.00	13,268.00	6,221.00	46.9%
420 · Fundraising Event Income - Other	3,314.00	1,283.00	2,031.00	158.3%
Total 420 · Fundraising Event Income	140,520.58	116,415.00	24,105.58	20.7%
450 · Merchandise Net Income				
451 · Merchandise Sales	79,658.75	61,050.44	18,608.31	30.5%
452 · Cost of Goods Sold	-24,592.36	-19,704.79	-4,887.57	-24.8%
Total 450 · Merchandise Net Income	55,066.39	41,345.65	13,720.74	33.2%
Total Income	636,161.20	495,874.11	140,287.09	28.3%
Gross Profit	636,161.20	495,874.11	140,287.09	28.3%
Expense				
600 · Advertising Expenses	20,416.33	24,115.03	-3,698.70	-15.3%
605 · Bank, Ticket & CC Fees	35,323.82	27,099.62	8,224.20	30.4%
608 · Building Expenses	18,619.03	0.00	18,619.03	100.0%
610 · Contract Labor	18,092.50	18,422.20	-329.70	-1.8%
617 · Dues & Membership Fees	1,137.99	513.00	624.99	121.8%
620 · Equipment	12,426.03	17,956.93	-5,530.90	-30.8%
625 · Fundraising Expense	34,767.01	31,443.16	3,323.85	10.6%
630 · Insurance Expense	23,482.38	21,074.81	2,407.57	11.4%
635 · Interest Expense	22,907.95	21,462.15	1,445.80	6.7%
640 · Licenses, Taxes and Fees	3,104.92	2,372.53	732.39	30.9%
645 · Miscellaneous	249.24	826.91	-577.67	-69.9%
650 · Movie Rentals	31,363.82	21,004.47	10,359.35	49.3%
655 · Office Supplies and Postage	5,257.36	3,013.61	2,243.75	74.5%
660 · Payroll	117,854.84	105,564.51	12,290.33	11.6%
66000 · Payroll Expenses	0.00	-0.01	0.01	100.0%
661 · Payroll Tax Expense	10,229.29	9,089.73	1,139.56	12.5%
665 · Program Expenses	10,237.34	10,633.37	-396.03	-3.7%
66900 · Reconciliation Discrepancies	0.40	0.00	0.40	100.0%
670 · Performance Fees	127,862.24	102,996.02	24,866.22	24.1%
672 · Professional services	4,610.00	0.00	4,610.00	100.0%
675 · Rentals	21,671.15	23,481.88	-1,810.73	-7.7%
680 · Repairs and Maintenance	9,365.35	5,603.40	3,761.95	67.1%
685 · Travel and Entertainment	313.89	605.88	-291.99	-48.2%
690 · Utilities Expense	18,046.69	15,310.35	2,736.34	17.9%
695 · Volunteer Expenses	1,130.58	926.74	203.84	22.0%
Total Expense	548,470.15	463,516.29	84,953.86	18.3%
Net Ordinary Income	87,691.05	32,357.82	55,333.23	171.0%
Other Income/Expense				
Other Income				
910 · Ticket Fees	29,950.00	23,320.00	6,630.00	28.4%
915 · Vendor comp/discount	761.43	606.67	154.76	25.5%
920 · Interest Income	394.41	0.00	394.41	100.0%
Total Other Income	31,105.84	23,926.67	7,179.17	30.0%
Net Other Income	31,105.84	23,926.67	7,179.17	30.0%
Net Income	118,796.89	56,284.49	62,512.40	111.1%

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 25 2004

FRIENDS OF THE TYBEE THEATER
PO BOX 2356
TYBEE ISLAND, GA 31328

Employer Identification Number:
58-2647732
DLN:
17053097054044
Contact Person:
SHARI A KOLNICKI ID# 31145
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Donors may deduct contributions to you as provided in section 170 of the

Letter 947 (DO/CG)

-2-

FRIENDS OF THE TYBEE THEATER

Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may NOT necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unre-

Letter 947 (DO/CG)

-3-

FRIENDS OF THE TYBEE THEATER

lated trade or business as defined in section 513 of the Code.

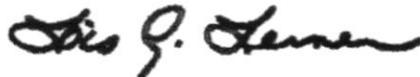
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 947 (DO/CG)

OPERATING REVENUE		2020 BUDGET	EXPENSES	2020 Budg
Memberships		\$50,000	Advertising	\$22,000
Donations		\$40,000	Bank&CC Fees	\$38,000
Government Support		\$70,000	Building	5000
SUB TOTAL		\$160,000	Contract Labor	19000
PROGRAM Income			Dues&Memberships	1200
Ticket Sales		\$300,000	Equipment	2000
Sponsorships		\$10,000	Fundraising	30000
Theater Rental		\$10,000	Insurance	26000
SUB TOTAL		\$320,000	Interest	26000
FUNDRAIS	FUNDRAISING INCOME		Licenses&Fees	3500
Ticket Sales		\$80,000	Misc.	500
Sponsorships		\$22,000	Movie Rentals	33000
Auctions		\$20,000	Office&Postage	6000
Other		\$3,000	Payroll	175000
SUBTOTAL		\$125,000	Payroll Taxes	14000
BRICKS,STARS&SEATS		\$5,000	Program Exp.	7500
CONCESSION SALES			Performance fees	140000
Sales		\$87,000	Profess. Services	0
Cost of Sales		-28700	Rentals	22500
NET CONC. SALES		\$59,300	Repairs&Maint.	5000
TOTAL OPERATING REV.		\$669,300	Travel&Entertain.	1000
			Utilities	19500
OTHER INCOME			Volunteer Exp.	1500
Ticket Fees		\$30,000	TOTAL EXPENSES	\$598,200
Vendor Comp		\$900		
Interest		\$2,500		
TOTAL OTHER INCOME		\$33,400		
TOTAL REVENUES		\$702,700		
TOTAL EXPENSES		\$598,200		
NET INCOME		\$104,500		



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit,
- Contract

(circle all that apply)

▪ **Community Services Contract Consideration**

for _____ (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).

1) I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Melissa Turner
Signature of Applicant

2/14/2020
Date

Melissa Turner
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 14 DAY OF February, 2020

Notary Public Janet LeViner

My Commission Expires: 10-15-20

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

Janet R LeViner
Notary Public, Chatham County, GA
My Commission Expires Oct. 15, 2020



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: 2/7/2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Tybee Arts Association

Contact Person: Renée DeRossett

Address: 1015 Butler Ave, Tybee Island, GA. 31328

Contact Email: reneederossett@gmail.com Contact Phone #: 912 596-4992

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No
If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 2,000

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

Funds to paint the interior of the classroom side
of the tybee Arts center.
New tables for classroom
Easels

What percentage of these funds will be matched by your organization? 50%

Will this event or program bring visitors to Tybee Island in off-peak season or months? yes

Please attach a detailed budget to this request outlining how the money will be used.



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR WAIVERS

Date: 2/7/2020

Organization: Tybee Arts Association

Event: Beer + Wine Sales at Theater performances at the Tybee art Center

Date of Event: 2

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

We are asking for the fees for Beer + Wine Sales at the Tybee Art Center to be waived. We only offer beer and wine during the theatrical performances at the art Center. We will do 2 shows this year.

\$ 725.⁰⁰ 2021 Beer + Wine Lisence



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License, *(circle all that apply)*
- Taxi Permit,
- Contract
- ~~Community Services Contract Consideration~~
for Renee DeRossett *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Renee DeRossett
Signature of Applicant

2/7/20
Date

Renee DeRossett
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 7th DAY OF February, 20

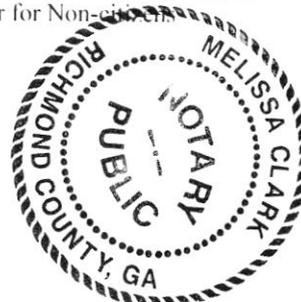
Melissa Clark
Notary Public

NOTARY PUBLIC

Richmond County, GEORGIA

My Commission Expires:

My Commission Expires 08/06/2022



Note: O.C.G.A. § 50-36-1(e)(2) requires that non-citizens applying for a Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit under the Federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

My Commission Expires 08/06/2022
Richmond County, GEORGIA
NOTARY PUBLIC
Melissa Clark

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 08 1997

TYBEE ARTS ASSOCIATION INC
PO BOX 2344
TYBEE ISLAND, GA 31328-2344

Employer Identification Number:
58-2274131
OLN:
317126679
Contact Person:
D. A. DOWNING
Contact Telephone Number:
(513) 241-6199
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Begins:
July 24, 1996
Advance Ruling Period Ends:
December 31, 2000
Addendum Applies:
Yes

Dear Applicants:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (DD/CG)

9:08 PM
02/04/20
Cash Basis

Tybee Arts Association
Profit & Loss Budget Overview
January through December 2020

	Jan - Dec 20
Ordinary Income/Expense	
Income	
Event Income	
Advertisement in Programs	1,400.00
Performance Income	15,465.84
Total Event Income	16,865.84
Other Types of Income	
Donations	1,398.00
Grants	1,000.00
Membership Dues	985.00
Miscellaneous Revenue	417.16
Rental Income	200.00
Total Other Types of Income	4,000.16
Program Income	
Education	
Classes	820.75
Theater Camp	570.00
Total Education	1,390.75
Total Program Income	1,390.75
Total Income	22,256.75
Gross Profit	22,256.75
Expense	
Business Expenses	
Business Registration Fees	940.00
Total Business Expenses	940.00
Contract Services	
Accounting Fees	2,400.00
Outside Contract Services	1,200.00
Total Contract Services	3,600.00
Events	
Casual Labor	3,675.00
Costumes	99.13
Hospitality	733.60
Music/Scripts	198.35
Other Performance Expenses	200.00
Permits	1,600.00
Printing	812.00
Set	1,677.17
Supplies for Events	88.78
Wrap Party	53.50
Total Events	9,137.53
Facilities and Equipment	
Repairs & Maintenance-Building	99.70
Utilities	3,281.64
Total Facilities and Equipment	3,381.34
Operations	
Merchant Fees	152.38
Postage	67.00
Telephone	1,488.94
Total Operations	1,708.32

9:08 PM
02/04/20
Cash Basis

Tybee Arts Association
Profit & Loss Budget Overview
January through December 2020

	Jan - Dec 20
Other Types of Expenses	
Insurance - Liability, D and O	1,965.00
Total Other Types of Expenses	1,965.00
Total Expense	20,732.19
Net Ordinary Income	1,524.56
Net Income	1,524.56

8:34 PM
02/04/20
Cash Basis

Tybee Arts Association
Profit & Loss
January through December 2019

	Jan - Dec 19
Ordinary Income/Expense	
Income	
Event Income	
Advertisement in Programs	1,400.00
Performance Income	15,465.84
Total Event Income	16,865.84
Hospitality Sales	1,023.00
Other Types of Income	
Donations	1,398.00
Grants	1,000.00
Membership Dues	985.00
Miscellaneous Revenue	417.16
Rental Income	200.00
Total Other Types of Income	4,000.16
Program Income	
Education	990.75
Total Program Income	990.75
Total Income	22,879.75
Gross Profit	22,879.75
Expense	
Business Expenses	
Business Registration Fees	940.00
Total Business Expenses	940.00
Contract Services	
Accounting Fees	2,670.00
Legal Fees	-107.50
Outside Contract Services	1,400.00
Total Contract Services	3,962.50
Events	
Casual Labor	3,675.00
Costumes	99.13
Hospitality	733.60
Music/Scripts	198.35
Other Performance Expenses	200.00
Permits	1,600.00
Printing	812.00
Set	1,677.17
Supplies for Events	88.78
Wrap Party	53.50
Total Events	9,137.53
Facilities and Equipment	
Equipment	0.00
Repairs & Maintenance-Building	99.70
Utilities	3,281.64
Total Facilities and Equipment	3,381.34
Operations	
Merchant Fees	152.38
Postage	67.00
Telephone	1,488.94
Total Operations	1,708.32

8:34 PM
02/04/20
Cash Basis

Tybee Arts Association
Profit & Loss
January through December 2019

	<u>Jan - Dec 19</u>
Other Types of Expenses	
Insurance - Liability, D and O	<u>1,965.00</u>
Total Other Types of Expenses	<u>1,965.00</u>
Total Expense	<u>21,094.69</u>
Net Ordinary Income	<u>1,785.06</u>
Net Income	<u><u>1,785.06</u></u>



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: February 12, 2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Tybee Beautification Association

Contact Person: Deb Barreiro

Address: P.O. Box 604, Tybee Island, GA 31328

Contact Email: tybeedogpark@hotmail.com Contact Phone #:912.398.0552

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$2000

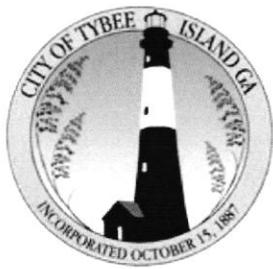
Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

Funds will be used to purchase landscape essentials including soil, amendments, irrigation and plants for the beds in Jaycee Park and the TIFD.

What percentage of these funds will be matched by your organization? 100%(in-kind)

Will this event or program bring visitors to Tybee Island in off-peak season or months? yes

Please attach a detailed budget to this request outlining how the money will be used.



**City of Tybee Island Community Services Contract
Fiscal Year 2020-21**

APPLICATION FOR WAIVERS

Date: February 12, 2020

Organization: Tybee Beautification Association, Inc.

Event: Pollinator Workshop

Date of Event: March 2021

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

Asking for the use of the Post Theater for the 1-2 hour workshop designed to educate the general public about the benefits of pollinators and how to enhance landscaping to sustain and promote pollinator health.

Pollinator Enhanced Community Spaces

Item #1.

Continuing our work with DPW, TBA plans to further our goal of making Tybee a little more sensitive to current positions on the management of public land. As a follow-up to the pollinator workshop hosted by TBA on April 2020, we will share information through an open session discussion about planting lands to enhance habitat for pollinators, as well as a discussion of pollinators, their life cycles and what we can do to benefit them. TBA will provide educational materials at the events and to City Hall for individuals unable to attend. We also request the event be recorded and rebroadcast as a City PSA. TBA is requesting the use of Tybee Post Theater through the City's use agreement with the facility.

As a follow-up to our learning experience, TBA will continue to partner with the Tybee Island Fire Department and expand the Pollinator Garden we established at Jaycee Park after the bee die off we experienced on the island last spring.

Additionally, TBA is asking for funds to purchase Bluebird Nesting Boxes for Memorial Park. TBA currently maintains & monitors 5 Bluebird boxes in Jaycee Park. We provide the community updates on nesting, fledging and survival. We propose the place of 3 boxes in Memorial Bark in coordination with DPW to ensure placement is compatible with current management practices in the park.

Our plan is to partner with DPW & the City to maintain & expand pollinator gardens on public land and host a series of informative workshops for the community in an effort to make Tybee more pollinator friendly.

See Attached Budget

Jaycee Park 29 Van Horne Avenue

Sign

Thyrallis 3@\$15

Buddliea 6@\$15

Amistad Salvia 12@\$6

Ocean Blue Salvia 6@\$4

Echinacea 36@\$5

Bed south of parking lot

Thyrallis 3@\$15

Buddliea 6@\$15

Amistad Salvia 12@\$6

Ocean Blue Salvia 6@\$4

Echinacea 6@\$5

Calicarpa 2@\$15

Ginger 3@\$8

Amistad Salvia 20@\$6

Ocean Blue Salvia 20@\$4

Echinacea 26@\$5

Pine Straw 50@\$4

Soil Amendments \$450

Irrigation \$100

Jaycee Garden approximate estimated total: \$2000

TIFD 512 Jones Avenue

Main Bed

Calicarpa 2@\$15

Ginger 3@\$8

Amistad Salvia 19@\$6

Ocean Blue Salvia 20@\$4

Echinacea 6@\$5

TOTAL \$278

Sign

Asclepias 6@\$5

Ocean Blue Salvia 6@\$4

TOTAL \$54

Pole

Asclepias 6@5

Ocean Blue Salvia 6@\$4

TOTAL \$54

Pine Straw

30@\$4

Project Total \$496

Memorial Park Bluebird Nesting Box Project

Item #1.

Memorial Park Bluebird Nesting Box Project

Nesting Box \$30

Nest Pole \$30

Nest Pole Baffle \$30

Hardware \$10

Project total (5 boxes) \$500



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit,
- Contract

(circle all that apply)

▪ **Community Services Contract Consideration**

for _____ *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) _____ I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Signature of Applicant

Date

Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 14 DAY OF February, 2020

Notary Public Janet R LeViner

My Commission Expires: 10-15-20

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

Janet R LeViner
Notary Public, Chatham County, GA
My Commission Expires Oct. 15, 2020



GEORGIA
CORPORATIONS
DIVISION

GEORGIA SECRETARY OF STATE
BRAD RAFFENSPERGER

[HOME \(/\)](#)

BUSINESS SEARCH

BUSINESS INFORMATION

Business Name: **TYBEE BEAUTIFICATION ASSOCIATION, INC.** Control Number: **J713277**

Business Type: **Domestic Nonprofit Corporation** Business Status: **Active/Compliance**

Business Purpose: **NONE**

Principal Office Address: **PO BOX 604, Tybee Island, GA, 31328-0604, USA** Date of Formation / Registration Date: **5/26/1987**

State of Formation: **Georgia** Last Annual Registration Year: **2020**

REGISTERED AGENT INFORMATION

Registered Agent Name: **Barreiro, Deb**

Physical Address: **104 7th Street Tybee Island, GA 31328, Tybee Island, GA, 31328, USA**

County: **Chatham**

OFFICER INFORMATION

Name	Title	Business Address
Alisa Salaki	CFO	3 Fifth Avenue, Tybee Island, GA, 31328, USA
Deb Barreiro	CEO	104 Seventh Street, Tybee Island, GA, 31328, USA
Deb Barreiro	Secretary	104 7th Street, Tybee Island, GA, 31328, USA

[Back](#)

[Filing History](#)

[Name History](#)

[Return to Business Search](#)

STATE OF GEORGIA**Secretary of State**

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

ANNUAL REGISTRATION

Electronically Filed

Secretary of State

Filing Date: 2/14/2020 10:19:49 AM

BUSINESS INFORMATION

CONTROL NUMBER	J713277
BUSINESS NAME	TYBEE BEAUTIFICATION ASSOCIATION, INC.
BUSINESS TYPE	Domestic Nonprofit Corporation
EFFECTIVE DATE	02/14/2020
ANNUAL REGISTRATION PERIOD	2020

PRINCIPAL OFFICE ADDRESS

ADDRESS	PO BOX 604, Tybee Island, GA, 31328-0604, USA
----------------	---

REGISTERED AGENT

NAME	ADDRESS	COUNTY
Barreiro, Deb	104 7th Street Tybee Island, GA 31328, Tybee Island, GA, 31328, USA	Chatham

OFFICERS INFORMATION

NAME	TITLE	ADDRESS
Alisa Salaki	CFO	3 Fifth Avenue, Tybee Island, GA, 31328, USA
Deb Barreiro	CEO	104 Seventh Street, Tybee Island, GA, 31328, USA
Deb Barreiro	SECRETARY	104 7th Street, Tybee Island, GA, 31328, USA

AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE	Deb Barreiro
AUTHORIZER TITLE	Director



Confirmation

[Home](#) | [Security Profile](#) | [Logout](#)

Your Form 990-N(e-Postcard) has been submitted to the IRS

- **Organization Name:** TYBEE BEAUTIFICATION ASSN INC
- **EIN:** 581728129
- **Tax Year:** 2019
- **Tax Year Start Date:** 01-01-2019
- **Tax Year End Date:** 12-31-2019
- **Submission ID:** 10065520200453494580
- **Filing Status Date:** 02-14-2020
- **Filing Status:** Pending

Note: [Print](#) a copy of this filing for your records. Once you leave this page, you will not be able to do so.

MANAGE FORM 990-N SUBMISSIONS



Manage Form 990-N (e-Postcard)

[Home](#) | [Security Profile](#) | [Logout](#)

EIN	Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
58-1728129	TYBEE BEAUTIFICATION ASSN INC	2015	12-31-2015	04-18-2016	Pending	10065520161090125064	Get Updated Status
58-1728129	TYBEE BEAUTIFICATION ASSN INC	2016	12-31-2016	04-17-2017	Accepted	10065520171071035390	
58-1728129	TYBEE BEAUTIFICATION ASSN INC	2017	12-31-2017	04-24-2018	Accepted	10065520181141950780	
58-1728129	TYBEE BEAUTIFICATION ASSN INC	2018	12-31-2018	12-17-2019	Accepted	10065520193513350776	
58-1728129	TYBEE BEAUTIFICATION ASSN INC	2019	12-31-2019	02-14-2020	Accepted	10065520200453494580	

««« Prev Page 1 ▼ Next »»»

CREATE NEW FILING



City of Tybee Island Community Services Contract Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: February 10, 2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Tybee Island Maritime Academy (TIMA)

Contact Person: Carolyn Jurick

Address: 714 Lovell Avenue, Tybee Island, GA 31328

Contact Email: CKjurick@comcast.net Contact Phone #: 912-786-9803/404-312-5617

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No
If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 20,000

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

The funds will be used for technology (I pads, printers, Apple TV, etc.) and also to purchase furniture and equipment for the school.

We have needs from the addition of the classrooms. items that after 7 years, will need updating (printers, I pads, etc.)

What percentage of these funds will be matched by your organization?

100%



**City of Tybee Island Community Services Contract
Fiscal Year 2020-21**

Will this event or program bring visitors to Tybee Island in off-peak season or months? Parents are always spending time at the beach. They have lunch meetings, lunch outings, get rentals for events that the school has and spend the weekend here, etc. They have an environmental club that takes care of 8th Street as well as other areas of the beach. They are here throughout the off season.

Please attach a detailed budget to this request outlining how the money will be used.



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
 - Alcohol License,
 - Taxi Permit,
 - Contract
- (circle all that apply)*

▪ **Community Services Contract Consideration**
 for Carolyn Jurick for Tybee Island Maritime Academy *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) x I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Carolyn Jurick
 Signature of Applicant

2/13/2020
 Date

Carolyn Jurick
 Printed Name

* Alien Registration Number for Non-citizens

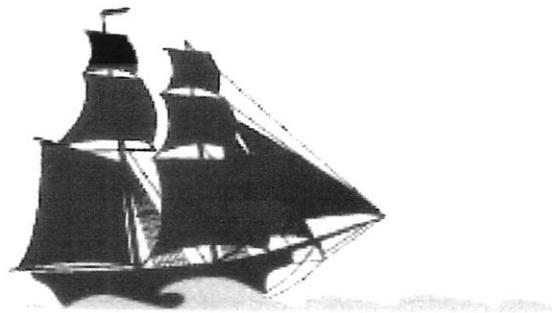
SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 13 DAY OF February, 20 20

Notary Public [Signature]

My Commission Expires: _____

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

**TYBEE ISLAND CHARTER SCHOOL, INC.
TYBEE ISLAND, GEORGIA**



 **TYBEE ISLAND
MARITIME ACADEMY**

**REPORT ON AUDIT
OF THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

FEB 28 2012

TYBEE ISLAND CHARTER SCHOOL
1105 LAUREL AVE
TYBEE ISLAND, GA 31328

Employer Identification Number:
45-1500099
DLN:
17053231368011
Contact Person:
GAYLE M ADAMS ID# 95073
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(ii)
Form 990 Required:
Yes
Effective Date of Exemption:
March 28, 2011
Contribution Deductibility:
Yes
Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)



INDEPENDENT AUDITOR'S REPORT

To the Members of the Board
of Tybee Island Charter School, Inc.
DBA Tybee Island Maritime Academy
Tybee Island, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of **Tybee Island Charter School, Inc.** (the "School"), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

TYBEE ISLAND CHARTER SCHOOL, INC.

**STATEMENT OF NET POSITION
JUNE 30, 2019**

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 250,794
Investments	2,586,720
Accounts receivable	74,965
Accrued interest	15,023
Prepaid items	3,240
Capital assets (depreciable, net of accumulated depreciation)	258,342
Total assets	\$ 3,189,084
LIABILITIES	
Accounts payable	\$ 4,146
Total liabilities	4,146
NET POSITION	
Investment in capital assets	258,342
Unrestricted	2,926,596
Total net position	3,184,938
Total liabilities and net position	\$ 3,189,084

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

TYBEE ISLAND CHARTER SCHOOL, INC.

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019**

		<u>GENERAL FUND</u>
ASSETS		
Cash and cash equivalents	\$	250,794
Investments		2,586,720
Accounts receivable		74,965
Accrued interest		15,023
Prepaid items		3,240
		<hr/>
Total assets	\$	<u>2,930,742</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$	4,146
		<hr/>
Total liabilities		4,146
FUND BALANCES		
Nonspendable - prepaid items		3,240
Unassigned		2,923,356
		<hr/>
Total fund balance		2,926,596
		<hr/>
Total liabilities and fund balances	\$	<u>2,930,742</u>

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

TYBEE ISLAND CHARTER SCHOOL, INC.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	GENERAL FUND
REVENUES	
Local funds	\$ 3,702,128
Total revenues	3,702,128
EXPENDITURES	
Current	
Instruction	2,013,113
Support services:	
School administration	390,130
Maintenance and operation of plant	174,844
Capital outlays - instruction	86,666
Total expenditures	2,664,753
Net change in fund balance	1,037,375
Fund balance - beginning of fiscal year	1,889,221
Fund balance - end of fiscal year	\$ 2,926,596

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

TYBEE ISLAND CHARTER SCHOOL, INC.

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL AMOUNTS</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Local funds	\$ 2,864,259	\$ 2,864,259	\$ 3,702,128	\$ 837,869
Total revenues	<u>2,864,259</u>	<u>2,864,259</u>	<u>3,702,128</u>	<u>837,869</u>
EXPENDITURES				
Current				
Instruction	2,058,357	2,058,357	2,013,113	45,244
Support services:				
School administration	273,169	273,169	390,130	(116,961)
Maintenance and operation of plant	178,732	178,732	174,844	3,888
Capital outlay - instruction	-	-	86,666	(86,666)
Total expenditures	<u>2,510,258</u>	<u>2,510,258</u>	<u>2,664,753</u>	<u>(154,495)</u>
Net change in fund balance	354,001	354,001	1,037,375	683,374
Fund balance - beginning	<u>1,889,221</u>	<u>1,889,221</u>	<u>1,889,221</u>	-
Fund balance - ending	<u>\$ 2,243,222</u>	<u>\$ 2,243,222</u>	<u>\$ 2,926,596</u>	<u>\$ 683,374</u>

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

NOTES TO FINANCIAL STATEMENTS

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (CONTINUED)

Fund Financial Statements

The fund financial statements provide information about the School's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The School reports one major governmental fund:

- The **General Fund** is the School's primary operating fund. It accounts for all financial resources of the School.

BASIS OF ACCOUNTING/MEASUREMENT FOCUS

The basis of accounting determines when transactions are reported on the financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. On an accrual basis, revenues are recognized in the fiscal year in which they are earned. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The School uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The School considers all revenues reported in the governmental funds to be available if they are collected within 60 days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

The School funds certain programs by a combination of specific cost-reimbursement grants, categorical grants and general revenues. Thus, when program costs are incurred, there is both restricted and unrestricted net position available to finance the program. It is the School's policy to first apply grant resources to such programs, followed by cost-reimbursement grants, then general revenues.

NOTES TO FINANCIAL STATEMENTS

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND EQUITY

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Fund balance is a measurement of available financial resources defined as the difference between total assets/deferred outflows and total liabilities/deferred inflows in each fund.

GASB Statement No. 54 distinguishes fund balance classifications based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported in the following classifications:

Nonspendable – Fund balance reported as "nonspendable" represents amounts not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).

Restricted – Fund balance reported as "restricted" represents amounts that can be spent only on the specific purposes stipulated by external parties, either constitutionally or through enabling legislation (e.g., grants and donations).

Committed – Fund balance reported as "committed" includes amounts that can be used only for the specific purposes determined by a formal action of the Board. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally. Actions to constrain resources should occur prior to the end of the School's fiscal year, though the exact amount may be determined subsequently.

Assigned – Fund balance reported as "assigned" represents amounts intended to be used for specific purposes, but not meeting the criteria to be reported as committed or restricted fund balance. The intent is expressed either by the Board or by a designee to whom the Board delegates the authority. If these funds should have a deficit fund balance, those deficits are required to be reported as unassigned fund balance.

Unassigned – Fund balance reported as "unassigned" represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications. Unassigned amounts are available for any legal purpose.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. DEPOSITS AND INVESTMENTS

COLLATERALIZATION OF DEPOSITS

Official Code of Georgia Annotated ("O.C.G.A.") §45-8-12, provides that there shall not be on deposit at any time in any depository for a time longer than ten days a sum of money which has not been secured by surety bond, by guarantee of insurance or by collateral. The aggregate of the face value of such surety bond and the market value of securities pledged shall be equal to or not less than 110% of the public funds being secured after the deduction of the amount of deposit insurance. If a depository elects the pooled method (O.C.G.A. §45-8-13.1), the aggregate of the market value of the securities pledged to secure a pool of public funds shall be not less than 110% of the daily pool balance.

Custodial Credit Risk. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the School will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than Federal or State government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2019, all of the School's cash and cash equivalent accounts were properly collateralized as required by State statutes.

Acceptable security for deposits consists of any one of or any combination of the following:

- (1) Surety bond signed by a surety company duly qualified and authorized to transact business within the State of Georgia,
- (2) Insurance on accounts provided by the Federal Deposit Insurance Corporation,
- (3) Bonds, bills, notes, certificates of indebtedness or other direct obligations of the United States or of the State of Georgia,
- (4) Bonds, bills, notes, certificates of indebtedness or other obligations of the counties or municipalities of the State of Georgia,
- (5) Bonds of any public authority created by the laws of the State of Georgia, providing that the statute that created the authority authorized the use of the bonds for this purpose,
- (6) Industrial revenue bonds and bonds of development authorities created by the laws of the State of Georgia, and

NOTES TO FINANCIAL STATEMENTS

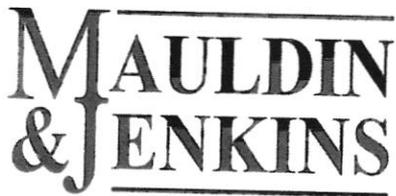
NOTE 6. CAPITAL ASSETS

The following is a summary of changes in the capital assets during the fiscal year:

Governmental Activities	Balances July 1, 2018	Increases	Decreases	Balances June 30, 2019
Capital assets, being depreciated:				
Leasehold improvements	\$ 97,845	\$ 55,508	\$ -	\$ 153,353
Equipment	195,040	86,666	-	281,706
Total	<u>292,885</u>	<u>142,174</u>	<u>-</u>	<u>435,059</u>
Less accumulated depreciation for:				
Leasehold improvements	(27,236)	(10,224)		(37,460)
Equipment	(113,238)	(26,019)	-	(139,257)
Total	<u>(140,474)</u>	<u>(36,243)</u>	<u>-</u>	<u>(176,717)</u>
Total assets being depreciated, net	<u>152,411</u>	<u>105,931</u>	<u>-</u>	<u>258,342</u>
Governmental activities capital assets, net	<u>\$ 152,411</u>	<u>\$ 105,931</u>	<u>\$ -</u>	<u>\$ 258,342</u>

In the current year, depreciation expense was charged to the following function:

School administration	<u>\$ 36,243</u>
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**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**

To the Members of the Board
of Tybee Island Charter School, Inc.
DBA Tybee Island Maritime Academy
Tybee Island, Georgia

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 governmental activities and the major fund of Tybee Island Charter School, Inc. (the "School"), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated September 20, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the 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 the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School'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.

TYBEE ISLAND CHARTER SCHOOL, INC.

**SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

___ Yes X No

Significant deficiencies identified?

___ Yes X None Reported

Noncompliance material to financial statements noted?

___ Yes X No

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

There was not an audit of major federal award programs as of June 30, 2019, due to the total amount of federal funds expended being less than \$750,000.

Technology 2020

Faculty i Pads, Keyboards, Apple Pencils recycle every 3 years	\$	44,580
Faculty MacBooks recycle every 3 years	\$	39,870
Student I Pads and Apple Pencils recycle every 3 years	\$	114,900
3 D Printer Bundle	\$	4,100
Robotics Bundle	\$	5,000
Drones Bundle	\$	6,000
Makerspace Tools	\$	5,000
Total	\$	219,450

Budget

Apple I pad pros, pencils and keyboards	2 each	\$2,834
Apple tv	10	\$4,833
Apple I pads for students \$493.00 each (50 I pads)		\$24,650
Apple I pad cases for students \$29.99 each (50 covers)		\$1,499.50
30 desks open front silver		\$2,099.70
Student 16" chairs	\$39.99 each 30 chairs	\$1,199.70
Apple pencil	\$89.99 each (50 pencils)	\$4,500
		\$41,615



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: 2/10/2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: The Fresh Air Home

Contact Person: Jordan Chase

Address: 502 East 45th Street, Savannah, GA 31405

Contact Email: jordannchase@gmail.com Contact Phone #: (912) 257-2718

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 1000.00

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

The full camp (approx. 80 campers and staff) goes to Fort Pulaski and to Tybee Memorial Park twice each session for a total of 8 trips. Through the sessions, there are also field trips to the Oatland Island Wildlife Center, the Tybee fire department, Dolphin Tours, Marine Science Center, Tybee Post Theater, and Savannah Bananas. Each field trip requires packing up supplies needed for the trip. Dedicated field supplies would allow the counselors to easily pack and be ready for an unanticipated needs the children have while away from camp.

What percentage of these funds will be matched by your organization? _____

Will this event or program bring visitors to Tybee Island in off-peak season or months?
 Children would want to show their parents the wonderful places they visited while on Tybee.

Please attach a detailed budget to this request outlining how the money will be used.



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
 - Alcohol License,
 - Taxi Permit,
 - Contract
 - **Community Services Contract Consideration**
for Jordan N. Chase (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).
- (circle all that apply)*

1) X I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Carter F. Eagle
Signature of Applicant

2-12-20
Date

Carter F. Eagle
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 12th DAY OF February, 2020

Notary Public Melissa Clark

My Commission Expires: _____



Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

Melissa Clark
NOTARY PUBLIC
Richmond County, GEORGIA
My Commission Expires 08/06/2022

FRESH AIR HOME BUDGET 2020

INCOME:	Budget 2018
Merrill Lynch bank available Balance as of 1/01/19	\$ 106,000.00
Campaign	30,000.00
Dues Income	2,300.00
Misc. contributions	20,000.00
Grant/ designated Income	20,000.00
Bank Balance of Operating acct. as of 1/01/18	132,209.99
Bank Balance of Payroll acct as of 1/01/18	531.51
	<u>\$ 311,041.50</u>
EXPENSES:	
Accounting & Auditing	3,000.00
Building Maintenance	81,000.00
Campaign - Mailing/Postage	800.00
Clinic/ Infirmary	500.00
Contingency Fund	7,000.00
Camp Employment	70,000.00
Employment Expense	1,200.00
Grant/Designated Expense	20,000.00
Grounds Maintenance	4,000.00
Lawn Care	3,000.00
Housekeeping	3,200.00
Insurance	40,000.00
Linens & Clothing	4,500.00
Market Menu	34,500.00
Memorials Expense	75.00
Miscellaneous:	
Georgia Corporation Registration	30.00
Post Office Box - Eisenhower	134.00
Post Office Box - Tybee	56.00
Safe Deposit Box	35.00
Record Storage	1,600.00
Picnic	150.00
Scrapbook	50.00
Chatham County Health	300.00
Miscellaneous - Other	1,000.00
Nursery	500.00
Office Supplies	700.00
Petty Cash (4 camp sessions)	2,000.00
Pest Control	2,800.00
Printing/Yearbook	200.00
Recreation	2,500.00
Recruitment	150.00
Registration	1,000.00
Security	1,400.00
Telephone & Internet	2,200.00
Transportation	5,800.00
Utilities/Garbage	21,000.00
	<u>\$ 316,380.00</u>
NET LOSS	<u>\$ (5,338.50)</u>

Budget for picnic supplies

Based on Camp headcounts

- 80 children per session
- 4 sessions in June - July
- 25 staff members

Supply item	Est. cost each	Quantity	Total amount
Large bins for picnic supplies	\$20	4	\$80
Large Picnic Blanket	\$50	4	\$200
Large Cooler	\$100	1	\$100
Tableware and cutlery	\$25/pack	10	\$250
Paper goods (napkins and paper towels)	\$10/pack	10	\$100
Bug Repellant	\$5	10	\$100
Easy-to-travel fruit, snacks, beverages	\$10/person	320	\$3200
Reusable Water Bottles. ...	\$5	80	\$400
First-Aid Kit.	\$50	1	\$50
Sunscreen	\$10	25	\$250
Wet wipes	\$3	25	\$75
Trash bags	\$10, 100 pack	1	\$10
Hand sanitizer	\$3	10	\$30
Activities (kites, frisbees, balls)	\$50	1	\$50
		Total needed:	\$4,895

District
Director

P.O. Box 1055
Atlanta, GA 30370

Item #1.

Fresh Air Home
P.O. Box 8696
Savannah, Ga. 31412

Person to Contact:
M. Isaacs TPA
Telephone Number:
(404) 331-4516

Refer Reply to:

EO:7201:

Date:

Jan. 30, 1987

702

Dear Sir or Madam:

This is in response to your request for confirmation of your exemption from Federal income tax.

You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter dated November 1943. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(2).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely yours,

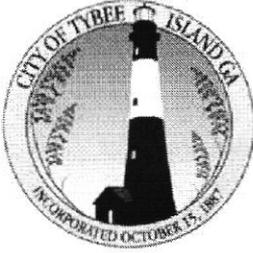


Exempt Organizations Specialist

Item #1.

FRESH AIR HOME BUDGET 2019-2020

INCOME:	Budget 2018	Actual	Difference	Grants Specified	In-Kind Donations	Adj. Actual with In-Kind & Grants Donations	Budget 2020
Merrill Lynch bank available Balance as of 1/01/19	\$ 109,000.00	\$ 181,000.00	\$ 72,000.00			\$ 181,000.00	\$ 103,000.00
Campaign	\$ 30,000.00	\$ 36,430.00	\$ 6,430.00			\$ 36,430.00	\$ 30,000.00
Dues Income	\$ 2,300.00	\$ 2,275.00	\$ (25.00)			\$ 2,275.00	\$ 2,300.00
Miscellaneous contributions	\$ 20,000.00	\$ 27,280.48	\$ 7,280.48			\$ 27,280.48	\$ 20,000.00
Grant/ designated Income	\$ 20,000.00	\$ 28,423.25	\$ 8,423.25			\$ 28,423.25	\$ 20,000.00
Bank Balance of Operating acct. as of 12/31/19	\$ 99,572.31	\$ 132,209.99	\$ 32,637.68			\$ 132,209.99	\$ 132,209.99
Bank Balance of Payroll acct as of 12/31/19	\$ 1,827.07	\$ 531.51	\$ (1,295.56)			\$ 531.51	\$ 531.51
Bank Balance of Fundraiser Account 12/31/19		\$ 1,000.00	\$ 1,000.00				
	\$ 282,699.38	\$ 408,150.23	\$ 125,450.85			\$ 408,150.23	\$ 308,041.50
EXPENSES:							
Accounting & Auditing	\$ 3,000.00	\$ 2,675.00	\$ 325.00			\$ 2,675.00	\$ 3,000.00
Building Maintenance	\$ 70,000.00	\$ 70,439.87	\$ (439.87)	\$ 2,575.00		\$ 67,864.87	\$ 70,000.00
Campaign - Mailing/Postage	\$ 800.00	\$ 606.48	\$ 193.52		\$ 130.93	\$ 737.41	\$ 800.00
Clinic	\$ 500.00	\$ 286.74	\$ 213.26			\$ 286.74	\$ 500.00
Contingency	\$ 7,000.00		\$ 7,000.00			\$ -	\$ 7,000.00
Camp Employment	\$ 70,000.00	\$ 65,884.81	\$ 4,115.19			\$ 65,884.81	\$ 70,000.00
Employment Expense	\$ 1,000.00	\$ 1,120.75	\$ (120.75)			\$ 1,120.75	\$ 1,200.00
Grant/Designated Expense	\$ 20,000.00	\$ 36,430.00	\$ (16,430.00)	\$ 14,200.00		\$ 22,230.00	\$ 20,000.00
Grounds Maintenance	\$ 4,000.00	\$ 3,970.00	\$ 30.00	\$ 1,000.00	\$ 107.54	\$ 3,077.54	\$ 4,000.00
Lawn Care	\$ 1,400.00	\$ 4,620.00	\$ (3,220.00)			\$ 4,620.00	\$ 3,000.00
Housekeeping	\$ 3,000.00	\$ 3,164.49	\$ (164.49)			\$ 3,164.49	\$ 3,200.00
Insurance	\$ 40,000.00	\$ 29,321.50	\$ 10,678.50			\$ 29,321.50	\$ 40,000.00
Linens & Clothing	\$ 3,000.00	\$ 4,585.57	\$ (1,585.57)	\$ 600.00		\$ 3,985.57	\$ 4,000.00
Market Menu	\$ 28,000.00	\$ 31,421.88	\$ (3,421.88)	\$ 3,949.25	\$ 3,752.74	\$ 31,225.37	\$ 32,000.00
Memorials Expense	\$ 75.00	\$ -	\$ 75.00			\$ -	\$ 75.00
Miscellaneous:							
Georgia Corporation Registration	\$ 30.00	\$ 30.00	\$ -			\$ 30.00	\$ 30.00
Post Office Box - Eisenhower	\$ 120.00	\$ 134.00	\$ (14.00)			\$ 134.00	\$ 134.00
Post Office Box - Tybee	\$ 54.00	\$ 56.00	\$ (2.00)			\$ 56.00	\$ 56.00
Safe Deposit Box	\$ 35.00	\$ -	\$ 35.00			\$ -	\$ 35.00



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: 2/10/20

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: TYBEE CLEAN BEACH VOLUNTEERS

Contact Person: TIM ARNOLD

Address: PO BOX 602, TYBEE ISLAND, GA. 31328

Contact Email: TIM4TYBEE@GMAIL.COM Contact Phone #: 912-321-4954

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 2,000

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

LAST YEAR, WE HOSTED 74 BEACH CLEANUPS ON TYBEE INVOLVING OVER 3,200 VOLUNTEERS. MANY OF THESE FOLKS COME TO TYBEE ON SUNDAY AFTERNOONS TO PARTICIPATE IN A CLEANUP AND GO TO DINNER, BENEFITING CITY BUSINESSES. WE WILL USE THE CITY DONATION TO PAY FOR TRANSPORTATION OF EQUIPMENT TO CLEAN UP SITES, BUY NEW EQUIPMENT, AND PROMOTE OUR ACTIVITIES TO GROW OUR VOLUNTEER BASE.

What percentage of these funds will be matched by your organization? _____

Will this event or program bring visitors to Tybee Island in off-peak season or months? YES

Please attach a detailed budget to this request outlining how the money will be used.



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR WAIVERS

Date: _____

Organization: _____

Event: _____

Date of Event: _____

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

Tybee Clean Beach Volunteers
2020 Budget

Anticipated Income

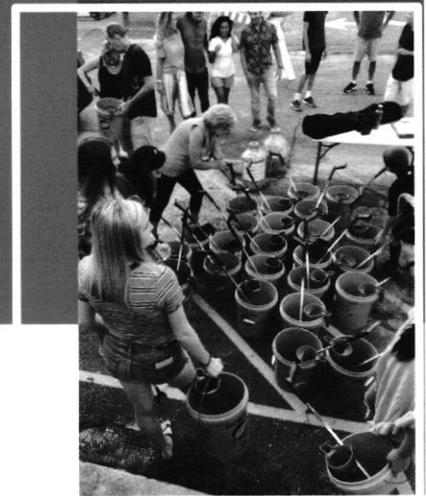
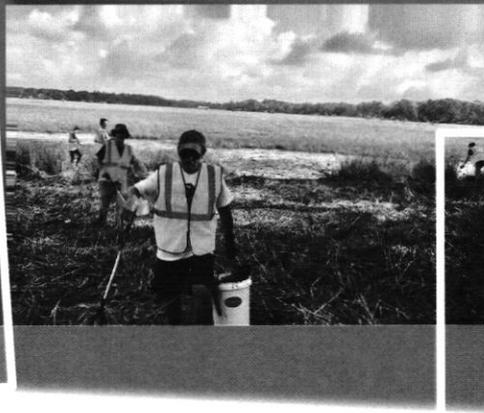
Various Donations & Grants	\$2,250
Recurring revenue	\$500
<i>City of Tybee Island</i>	<i>\$2,000</i>
Total income	\$4,750

Anticipated Expenses

Various fees	\$750	domain, filings, registrations, rentals
Transportation	\$3,000	van replacement for equipment transport
Promotion & Education	\$500	event educational expenses
Equipment & Supplies	\$500	buckets, grabbers, table, bins, gloves, banner
Total expenses	\$4,750	

Tybee Clean Beach Volunteers

Item #1.



Tybee Clean Beach Volunteers (TCBV) is a grassroots organization of volunteers who take direct action to remove litter from the beaches and tidal marshes of Tybee Island, Georgia.

We band together on a regular basis, often weekly, to “deep clean” or “sweep” a stretch of beach, usually for an hour. We rotate our cleanings around the island, targeting problematic areas most often, but also not neglecting the less populated areas.

In 2019, we held 72 beach sweeps, involving over 3,200 participants.

TCBV works to recycle or reuse as much recovered debris as possible, and we are committed to working with the City of Tybee and all organizations that promote a clean and healthy beach environment to find innovative and effective ways to reduce beach trash. Our beach cleanups are an integral part of Tybee's anti-litter campaign, Fight Dirty Tybee.

Over 18 months, we removed over 270,000 cigarette butts from the beach!

We also advocate for people and businesses to reduce or eliminate consumption or distribution of single-use plastics as a means of preventing marine debris.

Want to help out or learn more?

Join us for our next beach clean by checking our calendar at tybeecleanbeach.com.

Follow us!

Facebook @FightDirtyTybee
Instagram @tybeecleanbeach

Contact organizer Tim Arnold at tim4tybee@gmail.com.



TCBV is a registered Georgia nonprofit corporation, and all contributions are tax-exempt under IRS Section 501(c)3.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 29 2016

TYBEE CLEAN BEACH VOLUNTEERS
1303 JONES AVENUE
TYBEE ISLAND, GA 31328-0000

Employer Identification Number:
47-5359024
DIN:
26053426001766
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
October 29, 2015
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5436



City of Tybee Island Community Services Contract Fiscal Year 2020-21



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit, *(circle all that apply)*
- Contract
- Community Services Contract Consideration
for TYBEE CLEAN BEACH VOLUNTEERS (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).

1) I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Timothy Arnold
Signature of Applicant

2/10/20
Date

TIMOTHY ARNOLD
Printed Name

* Alien Registration Number for Non-citizens

Janet R LeViner
Janet R LeViner
Notary Public, Chatham County, GA
My Commission Expires Oct. 15, 2020

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 10 DAY OF February, 2020

Notary Public

P.O. Box 2749 – 403 Butler Avenue, Tybee Island, Georgia 31328-2749
(912) 786-4573 – FAX (912) 786-9465
www.cityoftybee.org



City of Tybee Island Community Services Contract Fiscal Year 2020-21

My Commission Expires:

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

James S. LeVine
City of Tybee Island, Georgia
10/15/2020

P.O. Box 2749 – 403 Butler Avenue, Tybee Island, Georgia 31328-2749
(912) 786-4573 – FAX (912) 786-9465
www.cityoftybee.org



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: Feb 6 2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Friends of Cockspur Island Lighthouse 501c3

Contact Person: C. Harvey Ferrelle, III

Address: PO Box 2748, Tybee Island, Ga. 31328

Contact Email: hferrelle@bellsouth.net Contact Phone #: 912 786 0215

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ \$30,000

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

Please see attached

What percentage of these funds will be matched by your organization? 100 %

Will this event or program bring visitors to Tybee Island in off-peak season or months? YES

Please attach a detailed budget to this request outlining how the money will be used.



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit,
- Contract

(circle all that apply)

▪ **Community Services Contract Consideration**

for C. Harvey Ferrelle, III *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

[Handwritten Signature]

 Signature of Applicant

2-12-20

 Date

C. Harvey Ferrelle III

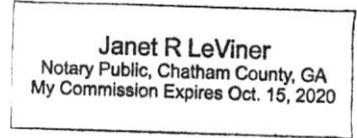
 Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 12 DAY OF February, 2020

Notary Public *[Signature]*

My Commission Expires: 10-15-20



Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB 10 2008

FRIENDS OF COCKSPUR ISLAND
LIGHTHOUSE INC
C/O J HARRY HASLAM JR
PO BOX 2486
SAVANNAH, GA 31402

Employer Identification Number:
26-2144672
DLN:
17053309333048
Contact Person:
JOHN J KOESTER ID# 31364
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
January 31, 2008
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

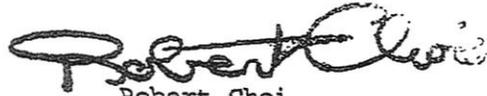
Letter 947 (DO/CG)

-2-

FRIENDS OF COCKSPUR ISLAND

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

Letter 947 (DO/CG)

Friends of Cockspur Island Lighthouse

2020 Budget

State of Georgia Annual Incorporation Fee	\$30.00	Yearly in January (pd)
Web Support (RobMark Advertising)	\$450.00	Yearly in January
Cay Insurance Co D&O Insurance	\$691.0	Yearly in March
The Hartford Causality Insurance	\$1,125.00	Yearly in March
Hancock and Askew Annual Tax Return	\$330.00	Yearly in October
Savannah Chamber of Commerce	\$147.50x2	Bi-Annual (1 st pd)
Savannah Community Foundation	\$200.00x4	Quarterly
	Total per Year	\$3720.4

Friends of Cockspur Island Lighthouse

2/5/2020

Savannah Community Fund

McKinley Preservation Fund	12/3/2019	\$7,620.86
BB&T	2/1/2020	\$20,067.49
Ameris Bank	2/1/2020	\$0.0
PayPal	2/1/2019	\$0.0
	Cash in Hand	\$27,688.35

Paid Out During 2020:

Savannah Chamber of Commerce	\$147.50
State of Georgia Incorporation Fee	\$30.00
BB&T Blank Deposit Slips	\$70.38
Event Bright	\$13.36

Deposits During 2020

Donations	\$235.00
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Pending Actions

Refund from October Event Insurance (Pending)	\$300.00
Payment to National Park Service	\$15,000.00

Estimated Balance at end of February

BB&T	\$5,067.49
McKinley Fund	\$07,620.86

Friends of Cockspur Island Lighthouse raises funds to repair, preserve and restore Cockspur Island Lighthouse and to make the public aware of the highly valuable historic significance of the smallest(46ft) and one of five lighthouse's on the Georgia coast. Funds raised have been and will continue to be used to stabilize the deteriorating lighthouse. A prioritized list of tasks addresses critical safety needs and begins with the installation of a tamper proof door to keep visitors from entering until the lighthouse is safe enough to accommodate them. The railing around the parapet is rusted loose making it extremely dangerous for anyone to access that area. Unfortunately that is the first place visitors want to go. The third most critical need is to patch up the cracks running throughout her tower that threaten her very existence. A prioritized list is included as an addendum with generalized costs for each task. This Historic Treasure is in peril and Cockspur Island Lighthouse is noticeably Tybee's first iconic landmark visitors and residents alike see as they cross Lazaretto Creek Bridge. The little lighthouse has stood sentinel to Tybee since 1837 and we owe it to her, our history and our heritage to ensure she stays in good shape to stand sentinel for many more centuries to come. Friends of Cockspur Island Lighthouse's ultimate goal is to make the general public aware of her historic importance by training local kayaking guides and tour boat captains to accurately interpret the history of the lighthouse. Eventually trainees will be licensed to give on-island tours of Cockspur Island Lighthouse. These tours will greatly enhance visitors' experiences and will greatly benefit Tybee Island's tourism business.

Please visit us on line Cockspur Island Lighthouse.com, cockspur island lighthouse.org and [cockspur island lighthouse friends](#) on our facebook page.

A Landmark Indeed !

BUILDING TRUST SINCE 1976™

O: 912.356.5611 F: 912.356.5615

www.jttconst.com

2250 E. Victory Drive – Suite 104 – 31404
P.O. Box 6190 – 31414

Savannah, GA


J.T. TURNER
CONSTRUCTION CO., INC.

COMMERCIAL · RESIDENTIAL · RESTORATION

Cockspur Lighthouse
Tybee Island, GA
December 11, 2012

Masonry:

To include the following:

- 1) Clean algae from lighthouse exterior below the high water line--no removal of barnacles
- 2) Clean brick veneer with restoration cleaner and low pressure water--water from supplied water tank
- 3) Rake & point entire exterior of lighthouse & upper landing using lime putty mortar
- 4) Rake & point entire interior of lighthouse and lower landing using lime putty mortar
- 5) Rake, point & rebuild circular steps as required
- 6) Dismantle damaged step treads & cheek walls and rebuild as required
- 7) Repoint remaining step treads & landings
- 8) Brick removal & replacement to allow for railing repair
- 9) Brick removal & replacement to allow for window & door repair
- 10) Clean entire brick area after raking & pointing

*work from
top down*

128,738.00

Metal Work:

To include the following:

- 1) Removal of existing railing into two parts
- 2) Transport railing to mainland
- 3) Load railing for transport to metal shop
- 4) Railing Fabricator transport railing to metal shop for replication purposes
- 5) Fabricator develop drawings to replicate existing railing--matching metal with nearest current standard sizing
- 6) Apply coat of high build epoxy with finish coat of polyurethane--black in color
- 7) Transport railing back to site
- 8) Erection of railing

15,800.00

Wood Window & Door Repair:

To include the following:

- 1) Removal of existing window sashes & labeling for re-installation--2 units at First Level & 1 unit at Second Level
- 2) Transport window sashes to off-site shop for storage & repair
- 3) Repair &/or replace damaged wood at jambs & sills
- 4) Temporary window barricade installed in window openings, if required, during off-site repairs
- 5) Barricades constructed of 3/4 inch plywood--held in place by 3/8 inch bolts, nuts & washers fastened to 2x4's forming compression fit between interior window casing & exterior shutter stop
- 6) Repairs to window sashes made with combination wood-to-wood &/or epoxy fillers per historical standards
- 7) Wood jambs & doors will be repaired per same historical procedures & standards--1 unit at First Level
- 8) Wood to make repairs shall match original species unless specified otherwise

BUILDING TRUST SINCE 1976™

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CONSTRUCTION CO., INC.

COMMERCIAL · RESIDENTIAL · RESTORATION

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2250 E. Victory Drive – Suite 104 – 31404

P.O. Box 6190 – 31414

Savannah, GA

replace w reg glass or plexi etc

- 9) Damaged glass replaced with single strength glass or as specified-installed with glazing putty & glazing points
- 10) Metal fasteners to attach brick mold, shutter stop & interior trim work-rust resistant stainless steel or equal

12,168.00

Painting above water line:

To include the following:

Lead paint

- 1) Exterior brick washed & coated with LoxonXP elastomeric coating--White in color
- 2) Wood interior & exterior cleaned, primed with alkyd & coated with Duration
- 3) Exterior & interior steel coated with epoxy & Acrylon polyurethane final finish
- 4) Existing carbon steel sealed with corathane sealer, then coated with epoxy & Acrylon
- 5) EXISTING COATING ASSUMED TO BE FREE OF LEAD OR OTHER HEAVY METALS

34,000.00

Painting below water line:

To include the following:

- 1) Clean & mechanically drying surface to coat prior to incoming tide
- 2) Surface coated with Dura Plate Epoxy--moisture tolerant & fast curing
- 3) ONLY AVAILABLE IN BLACK

16,500.00

Scaffolding:

To include the following:

- 1) Tube scaffolding system--35 feet high-erected, take-down & cleaning--90 day duration

28,000.00

Scaffolding Bridge/Catwalk:

To include the following:

- 1) 200 feet of bridge from barge to landing/scaffolding--120 day duration

10,500.00

Boat to serve as Taxi from Mainland to Work Site:

2010 Carolina Skiff 218DLV powered by F115 Yamaha--21 feet

19,260.00

Barge with Spud System--30 x 120 feet-to serve for staging platform & storage--120 day duration

To include the following:

- 1) Transportation to & from owner facility (15,000.00)

57,000.00

Tug Boat--8 Trips to supply materials, service facilities, install scaffolding

64,000.00

Crane--to erect scaffolding, remove existing railing & install new railing

30,000.00

BUILDING TRUST SINCE 1976™



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www.jttconst.com

2250 E. Victory Drive – Suite 104 – 31404
P.O. Box 6190 – 31414

Savannah, GA

General Conditions

See Below

To include the following:

1) Legal Fees	1,250.00
2) Notice of Commencement	250.00
3) Supervision	37,712.00
4) Generator	2,279.00
5) Generator Fuel	3,404.00
6) Plan Reproduction	750.00
7) First Aid Facilities & OSHA Supplies	1,800.00
8) Temporary Project Signage	450.00
9) Temporary Toilets	1,500.00
10) Interim Clean Up	3,400.00
11) Dumpsters & Debris Removal	2,500.00
12) Boat Fuel	1,830.00
13) Permits	By Others
14) Rental Equipment	2,800.00
15) Builder's Risk Insurance	By Others
16) Worker's Comp / GL Insurance	4,744.00
	<hr/>
Sub-total	\$480,635
Fee	\$48,064

Subtotal \$528,699**Architectural/Engineering Services--including Contract Administration \$46,000****Contingency \$50,000****TOTAL \$624,699**

Cockspur Island Lighthouse

The Cockspur Island Lighthouse was designed and built in 1848 by noted New York architect John Norris, also the architect for the U. S. Customs House, the Green-Meldrim House, and the Mercer-Wilder House in Savannah. The Lighthouse was destroyed by a hurricane in 1854 and rebuilt and enlarged the next year. At the start of the American Civil War, the light was temporarily extinguished. The lighthouse survived the 30-hour Union bombardment of Confederate-held Fort Pulaski in 1862 and also two hurricanes in 1881 and 1893. When shipping lanes shifted in 1909, the light was again extinguished. In 1958, the US Coast Guard transferred control of the Cockspur Island Lighthouse to the National Park Service.

Erected by the Georgia Historical Society and
Friends of The Cockspur Island Lighthouse

2011.13

25-41

Cockspur Island Lighthouse

The first Tybee Island Lighthouse was built in 1736 to mark the entrance to the Savannah River, but mariners still had to travel seventeen miles upstream to reach the Port of Savannah. Several islands, including Cockspur, Long, and Elba, lie between the river's mouth and the port, bisecting the river into two main channels: the North Channel, and the South Channel.

Congress appropriated \$3,000 on March 3, 1832 for an unlit beacon on the "White Oyster Beds" near the mouth of the Savannah River, and then sixteen years later, provided another \$2,000 for "placing a lantern, lamps, and reflectors upon the beacon already erected" and for a small house for the keeper. Noted New York architect John Norris, who designed the U.S. Customs House and Hugh-Mercer house in Savannah, was hired to "repair, alter, and put lanterns and lights on Cockspur Island...and to erect a suitable keeper's house." As a result of this work, two lights, known as Oyster Beds Beacon and Cockspur Island Beacon, were established off Cockspur Island in 1849 to mark the entrance to the south channel of the Savannah River. Each of these beacons displayed a light at a focal plane of twenty-five feet using three lamps and fourteen-inch reflectors. Cockspur Island Lighthouse displayed a fixed white light, and Oyster Beds Lighthouse a fixed red light.

The first keeper of these two lights was the appropriately named John Lightburn, who resided on Cockspur Island, near Fort Pulaski, and would make daily trips to the towers to service the lights. James Callan was serving as keeper in 1850, when an inspector noted that the lamps often burned longer than was necessary since it was dangerous to access the towers at high tide. Cornelius Maher, the third keeper of the lights, drowned in 1853 when his boat capsized in the river. Maher's wife, Mary, replaced her husband as keeper and remained at the lights for three more years.

After an 1854 hurricane destroyed the keeper's dwelling and Cockspur Island Lighthouse, the tower was rebuilt in 1856 and outfitted with a fifth-order Fresnel lens. This brick tower, which remains standing today, has a unique feature – its eastern side is shaped like the prow of a ship to better withstand the force of high seas.

When Union forces entered the area in 1861, they took control of Tybee Island and constructed batteries on the island's western shore. The Confederates had retreated to Fort Pulaski, thinking that they would be safe within the fort's seven-foot-thick walls that were constructed using twenty-five million bricks. On April 11, 1862, Union soldiers opened fire on the fort using a new weapon, rifled Parrot guns. These powerful guns were reportedly able to drive their thirty-six-pound shot roughly a mile to the fort and then nearly two feet into the fort's walls. After more than 5,000 such shots had been fired, the fort was severely damaged, and the occupants decided it was wise to surrender before a shot penetrated their powder magazine. The battle lasted just thirty hours, and amazingly, Cockspur Island Lighthouse, which stood in the direct line of fire between Tybee Island and the fort, suffered no damage.

The lights at Oyster Bed and Cockspur Island resumed operation in 1866, after some "considerable rebuilding" was performed to re-establish lights that had been "destroyed by the rebels" during the Civil War. In 1876, the Lighthouse Board noted the following regarding the residence on Cockspur Island for the keepers of Oyster Beds and Cockspur Beacons: "The keeper's dwelling, a small one-story frame building, built on a wooden foundation, is more than twenty years old, and so decayed that further repairs are unadvisable. It is also so near the ground

that during severe gales the water rises above the floor.” The dilapidated dwelling was struck by lightning in April 1880, and then destroyed the following year by a hurricane that temporarily raised the water level twenty-three feet above normal.

Temporary accommodations were arranged for the keepers of the two lights at Fort Pulaski, and then in 1893, six casemates at the fort were fitted up with doors, partitions, windows, and closets to accommodate the head keeper and assistant. In 1902, Congress was petitioned for \$4,000 for a keeper’s dwelling to be erected atop the parapet at Fort Pulaski to replace the casemate accommodations which were “damp, unsanitary, and unsuited to residential purposes.” In 1906, the War Department finally granted the keepers permission to occupy the former Ordnance Sergeant’s residence, and in 1907, this dwelling atop the fort was enlarged to better accommodate the two keepers.

In August 1871, Keeper Patrick Egan set out to service Cockspur Lighthouse during a heavy storm with two of his sons, Michael and Thomas. En route to the lighthouse, the trio’s boat capsized. Patrick and Michael managed to cling to the overturned boat, but Thomas drowned and his body was never recovered.

George Washington Martus was one of the keepers who served during the postbellum period, accepting an assignment to the station in 1881 at the age of eighteen. Martus served until 1884, when he transferred upstream to Elba Island Lighthouse. Martus’ sister Florence lived with him on Elba Island, and for over forty-years, she greeted all the vessels entering and leaving the Port of Savannah with the wave of a handkerchief by day or a lantern by night. She became somewhat of a legend and was known as the “Waving Girl.”

It is not really known what started her tradition of waving at the passing ships, though several legends suggest a reason. The most popular story is that her sweetheart left on a ship from Savannah and promised to come back for her one day. She vowed to wave at every ship until his return – but he never came back. Her friendliness is memorialized by a statue located near the waterfront in Savannah. The statue was sculpted by Felix de Weldon, creator of “Raising the Flag on Iwo Jima,” and shows Florence waving a handkerchief with a lantern and her pet collie by her feet. A celebration was held at Fort Pulaski in 1938 to honor Florence on her seventieth birthday, and a historical sign telling her story has since been placed at Fort Pulaski near the visitor center. Florence passed away in 1943, and a Liberty ship, completed in Savannah that year, was christened with her name.

Carrying on Florence’s tradition at Elba Island was not an easy assignment. Billie Burn’s husband Lance was assigned relief duty on Elba Island for one month in 1939. Billie started enthusiastically waving a white towel by day, and a lantern by night, but after a few nights of getting up to greet each ship, she grew tired and just left the lantern in the window. To acknowledge the lantern’s greeting, the ships would sound three blasts of their horns, which Billie says about blew them out of bed. After thirty miserable days, Billie was eager to wave goodbye to Elba Island.

In 1909, the deep draft ships calling at Savannah started to use the North Channel exclusively, and Cockspur Lighthouse was deactivated. The *Lighthouse Service Bulletin* noted in 1934 that a pair of bald eagles had nested in the old Cockspur Island Light tower and that the birds were frequently seen perching on the balcony railing. At this time, the abandoned, unlit tower was

known as Cockspur Island Beacon and was of interest to many visitors stopping at Fort Pulaski National Monument.

The Coast Guard abandoned the lighthouse as a daymark in 1949, but fortunately the Park Service assumed control of the light in 1958 by presidential proclamation. The tower was repaired in a two-stage restoration effort that lasted from 1995 to 2000. A new lantern room was put in place atop the tower, brickwork was repaired and repointed, and the lighthouse received two coats of whitewash during the project. Cockspur Island Lighthouse, which was relit on March 18, 2007 using a solar-powered beacon, is now part of Fort Pulaski National Monument.

In 2007, it was discovered that shipworms had bored into the lighthouse's wooden support timbers that had been exposed by erosion. Now, shipworms, wave action, and tidal erosion combine to threaten the tower's stability. Recognizing the tenuous state of the tower, the Georgia Trust for Historic Preservation put Cockspur Lighthouse on its 2008 list of ten "Places in Peril." The Park Service has requested \$1.4 million for a thorough restoration, but the money will not likely be provided for several years.

Keepers:

- Head: John H. Lightburn (1849), James Callan (1850), Cornelius Maher (1851 – 1853), Mary Maher (1853 – 1856), Thomas Quinliven (1856), Patrick Egan (1856 – 1867), Thomas F. Floyd (1867 – 1868), Patrick Egan (1868 – 1877), Charles W. Poland (1877 – 1881), George W. Martus (1881 – 1884), Jeremiah Keane (1884 – 1900), Edward L. Floyd (1900 – 1901), Gustaf Ohman (1901 – 1909).
- Assistant: James Cullen (at least 1857 – at least 1859), Joseph Smith (1866 – 1867), John Egan (1867 – 1870), Thomas Egan (1870 – 1871), Robert Egan (1871 – 1875), John Egan (1875 – 1876), William Jackson (1876 – 1877), George W. Martus (1877 – 1881), James Feeley (1881 – 1884), Peter Johnson (1884), Joseph J. Knight (1884 – 1885), August Haines (1885 – 1886), Lucien H. Raines (1886), Gustav H.W. Deurell (1886 – 1888), Harrik Lehman (1888 – 1891), Hans Thorkildsen (1891 – 1892), John Lindquist (1892 – 1893), Joseph S. Estell (1893), Charles L. Sisson (1893 – 1895), Burwell M. Floyd (1895 – 1897), Fred T. Sisson (1898 – 1900), Gustaf Ohman (1900 – 1901), Anander Loversen (1901 – 1903), Carl Anderson (1903 – 1906), Edward B. Magwood (1906 – 1909).

Photo Gallery: 1

References

1. *Annual Report of the Lighthouse Board*, various years.
2. "The Lighthouses of Georgia," Buddy Sullivan, *The Keeper's Log*, Spring 1988.
3. *Georgia's Lighthouses and Historic Coastal Sites*, Kevin McCarthy, 1998.

Cockspur Island Lighthouse Historic Structures Report
 Fort Pulaski National Monument
 Cockspur Island, Georgia
 U.S. National Park Service

Date: 27 June 2016

Consultants: Stephen E. Hartley, University of York UK
 Paul Hardin Kapp, University of Illinois at Urbana-Champaign

1. Executive Summary

1.1 Commission of Project

The 1858 Cockspur Island Lighthouse, located within Fort Pulaski National Monument, has been subject to various natural and human degradation issues, along with numerous repair campaigns. In 2008, the Lighthouse was listed on the Georgia Trust for Historic Preservation's 2008 Places in Peril due to limited available funding to maintenance, remote location, and natural degradation issues. In 2016, in conjunction with the centennial celebration of the founding of the National Park Service and the 50th anniversary of the passing of the National Historic Preservation Act, Fort Pulaski National Monument applied for and received funding for repairs to the lighthouse under the Centennial Challenge funding program. It was determined by Park Service staff that the most appropriate use of these funds was to update the existing Historic Structures (HSR) Report, last completed in 1994, and to conduct training workshops for Park Service staff within the region. Professor Paul Kapp of the University of Illinois Champaign-Urbana, and Stephen Hartley, PhD candidate at the University of York, were selected to update the existing HSR and conduct the specified training workshops.

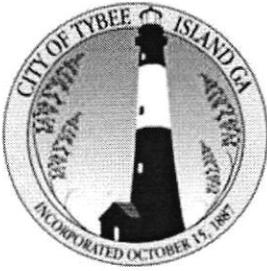
During the course of investigation, several issues were discovered within the structure. These include incompatible previous repairs, natural degradation of original and replacement materials, human degradation through visitors use, and overarching concerns about the future of the site due to its location within Lazaretto Creek and the increased pressures facing coastal historic site from global warming and rising sea levels.

The site was found to be in good condition, albeit with areas of concern within the structure. Given the remote location of the site, issues with material storage, lack of utilities on site, and hostile working conditions, a structured restoration plan must be formulated which takes into account the issues facing the site as well as the long term concerns of future viability of the structure from rising sea level threats.

1.2 Timeline of Project

This project was initiated 1 September, 2015. It was begun with site visits by the assessment team, supported by Park Service staff. Throughout the fall, multiple visits were performed on-site, along with desk assessments of previous reports pertaining to the structure accessed through Park Service archives. Concurrently, material tests were





City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: 7/14/2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: TYBEE ISLAND FARMERS MARKET

Contact Person: STEPHEN JOHNSON

Address: 206 MILLER AVE., TYBEE ISLAND, GA 31328

Contact Email: stevejpp@tybeeisland.com Contact Phone #: 912-358-7640

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ _____

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

What percentage of these funds will be matched by your organization? _____

Will this event or program bring visitors to Tybee Island in off-peak season or months? _____

Please attach a detailed budget to this request outlining how the money will be used.



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR WAIVERS

Date: 2/11/2020

Organization: TYBEE ISLAND FARMERS MKT

Event: WEEKLY FARMERS MARKET

Date of Event: MONDAYS FROM MARCH TO OCTOBER

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

WAIVER OF BUSINESS LICENCE FEE



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

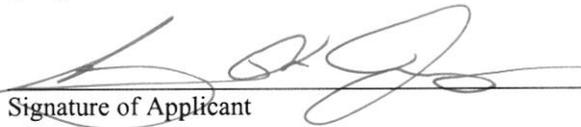
- Business License or Occupational Tax Certificate,
 - Alcohol License,
 - Taxi Permit,
 - Contract
 - Community Services Contract Consideration for _____ (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).
- (circle all that apply)

1) I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

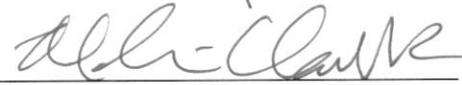

Signature of Applicant

2/11/2020
Date

STEPHEN JOHNSON
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 11th DAY OF February, 2020

Notary Public 

Melissa Clark
NOTARY PUBLIC

My Commission Expires: 8/6/22
Richmond County, GEORGIA



Note: O.C.G.A. § 50-36-1(e)(2) requires that immigrants under the Federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 05 2015

TYBEE ISLAND FARMERS MARKET
INCORPORATED
206 MILLER AVE
TYBEE ISLAND, GA 31328-0000

Employer Identification Number:
47-3637603
DLN:
26053552003795
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
May 1, 2015
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

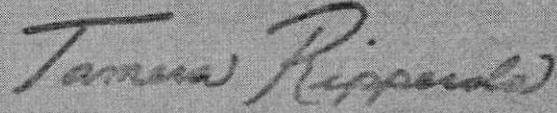
For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5436

-2-

TYBEE ISLAND FARMERS MARKET

Sincerely,

A handwritten signature in cursive script, appearing to read "Tamara Rippe".

Director, Exempt Organizations

Letter 5436



**City of Tybee Island Community Services Contract Award
Fiscal Year 2020-21**

APPLICATION FOR CASH CONSIDERATION

This form is to be completed and submitted to Finance with your budget request.

Date: February 3, 2020

Organization requesting City of Tybee Island Community Services Contract Award:

Tybee Island Marine Science Center

Maria Procopio, executive director

PO Box 1879, 1509 Strand Avenue, Tybee Island, GA 31328

Maria@TybeeMarineScience.org, 912-786-5917

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, and a copy of your **IRS determination letter**.

Amount of funds requested: \$25,212.00

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

The City's funds and services support the delivery of marine science-based education programs to the island's visitors and to local children whom, without City funding, we would not otherwise be able to reach.

In 2019, the center served 60,435 visitors, on site, through a variety of our programs, including 2,848 children from the Savannah Chatham County Public School System (SCCPSS) who, without the City's support, would have had access to neither the center's programs, nor the ocean.

Since 2011, the City's partnership in the *Sidewalk to the Sea* program, which services economically-disadvantaged children from the SCCPSS elementary schools, has enabled 36,800 children to participate in the center's programming and provided them access to their coast's natural resources on Tybee Island's beach--creating future stewards of coastal Georgia.

What percentage of these funds will be matched by your organization? 100%

Will this event or program bring visitors to Tybee Island in off-peak season or months? Yes

Please attach a detailed budget to this request outlining how the money will be used.

P.O. Box 2749 – 403 Butler Avenue, Tybee Island, Georgia 31328-2749
(912) 786-4573 – FAX (912) 786-9465
www.cityoftybee.org

How the city and citizens of Tybee Island directly or indirectly benefit:

In 2019, the science center had a documented **60,435** program participants.

Economic Impact:

- The island's tourism efforts benefit. The science center is both a draw to the island, and a significant enhancement to the visitor's island experience.
- Our annual *Tybee Turtle Trot-5k Beach Run and Sea Turtle Release*, a fundraiser that supports our sea turtle conservation work, draws participant and their families. Additionally, people visit the island to wow at the after-event sea turtle release.
- Participants trade with island businesses.
- Participants are significant contributors to the city's parking revenue.

Environmental Impact:

We have stewardship strands throughout all of our educational programming on the marine ecosystems of coastal Georgia. Strand content includes;

- Pollution Pick-Ups
- Storm Drains and Fish,
- Water Quality: Pollution in Storm Drains
- Stewardship: Fishing Gear
- Stewardship: Pollution Timeline
- Water Quality: Litter
- Stewardship: Plastic Pollution

Fostering an understanding and appreciation of the impact humans have on the barrier islands benefits Tybee and all of Georgia's barrier Islands.

- Through our Lights Out! program, the center develops and distributes educational materials on the problem with artificial light on the beach during sea turtle nesting season that supports the city ordinance section 3-230.
- The center manages the Tybee Island Sea Turtle Project, an island conservation program that protects nesting sea turtles and their hatchlings.
- Annually, we provide training that supports the enforcement of the city's live animal removal ordinance to staff members of the Tybee Island Police Department and Ocean Rescue.

Community Pride:

Since 1987, the science center has served citizens throughout Georgia through our conservation efforts, exhibits, classroom, and field-based educational programs. Our work is recognized as an effective and important educational resource for all of coastal Georgia's natural resources and issues.

Tybee Island Marine Science Center: Program Overview

Item #1.

Our mission is to cultivate responsible stewardship of coastal Georgia's natural resources through education, conservation, and research. We offer year-round programming for island visitors, school and scout groups--on the beach, in the marsh, on the water, in the classroom, and the Coastal Georgia Gallery.

1. Island Visitor Programs:

- **Coastal Georgia Gallery** – The gallery is open daily from 10 a.m. to 5 p.m. to the general public. Throughout the day, educators are stationed in the gallery to interpret exhibits and deliver cart-programs.
- Our **Walks, Talks & Treks** program offers *Beach Walks, Turtle Talks, Whale Tales, Shark Jaws, Marsh Treks, and Jelly Jive* – scheduled throughout the week during season (the public may request a program outside of a regularly scheduled time-slot and we will comply based on educator availability) and by request off-season.
- **Sea Camp: Coastal Kids Ocean Adventure** – during the summer, we offer eight sessions of week-long children's sea camps based on age groupings.

2. Group Programs:

- *Coastal Classroom* – for school groups from Pre-K to college
- *Authentic Coastal Experience* – for non-school groups
- *Barrier Island Patch Program* – for Boy and Cub Scouts
- *Coastal Georgia Badge Program* – for Girl Scouts
- *Oceanography Merit Badge Program* – for Boy Scouts
- *Floating Classrooms* – for all group audiences
- *Sidewalk to the Sea* – for Title I elementary school students, K-6
- *Coastal Scientist Levels I, II, III* – for 21st Century students.

3. Sponsored Programs:

Groups financially unable to access our programs, such as the Fresh Air Home, girls and boys clubs, and disabled children and adult care centers, participate in "Sponsored" programs for a reduced or waived fee.

4. Sidewalk to the Sea: Connecting City Kids with Coastal and Offshore Environments:

The City of Tybee Island is a partner in our *Sidewalk to the Sea*, which gives students Savannah's Title I elementary schools an opportunity to participate in marine science-based field activities and provides students with access and exposure to their coastal and offshore environments. Each year, students participate in a three-hour program of coastal science fun and learning on Tybee Island at the science center, *creating a connection to the coast throughout their childhood that will predispose them toward an informed and active stewardship as an adult.*

5. Ocean Outreach

We provide community outreach programs, without fee, to the public at events on and off-island.

- Community Tabling Events (ex. Earth Day, Tybee Pirate Fest),
- School science/career events/teacher conferences, Girl Scout Sojourns)

5. Conservation Programs

- Tybee Sea Turtle Project
- Diamondback Terrapin R&R
- Shore/Seabird Rescue
- Take the Test - Mindful Beachcombing
- Lights Out!

Additionally, we participate in the:

- Georgia Loggerhead Sea Turtle Genetic Profiling Study
- Georgia Marine Mammal Stranding Network
- Sea Turtle Stranding/Salvage Network

2019 TYBEE ISLAND MARINE SCIENCE CENTER VISITATION-PARTICIPATION - 12-2019 YTD

ALL PROGRAM PARTICIPANTS

PROGRAM TYPE	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOT
Paid Group Programs	9,317	14,329	9,066	10,016	15,347	12,605	12,444	13,319	14,050	110,493
Floating Classrooms	0	0	0	0	0	0	486	219	259	964
Fee-Waived Group Programs	0	0	0	0	0	0	213	153	111	477
Sponsored Group Programs	498	515	175	285	526	60	43	0	5	2,107
Sidewalk to the Sea	3,284	6,289	5,568	4,199	4,636	3,897	3,360	2,695	2,872	36,800
Gallery Admissions	19,046	23,756	26,143	29,581	27,584	31,656	34,603	37,998	40,012	270,379
Ocean Outreach	0	0	0	0	0	0	0	0	25	25
Walks, Talks & Treks	1,142	1,156	976	1,119	1,654	668	1,103	2,367	2,867	13,052
Sea Camp	57	52	104	166	221	115	132	116	234	1,197
TOTAL	33,344	46,097	42,032	45,366	49,968	49,001	52,384	56,867	60,435	375,059
Group Outreach	3,435	2,030	5,606	4,097	4,188	3,315	4,300	3,744	2,535	30,715
Community Outreach	0	0	0	0	0	0	0	2,090	5,084	2,090
OFFSITE REACH	0	0	0	0	0	0	0	5,834	7,619	5,834
TOTAL	37,195	48,127	47,638	49,463	54,156	52,316	56,684	62,701	68,054	476,334

	Island Visitor	Group
2019	43,113 71%	17,322 29%

Organizational history of City Grant funds:

2001	\$31,406.33	2005	\$47,762.00	2009	\$41,500.00	2013	\$25,212.00	2017	\$25,212.00
2002	\$29,423.97	2006	\$56,842.00	2010	\$37,350.00	2014	\$25,212.00	2018	\$25,212.00
2003	\$56,600.00	2007	\$45,000.00	2011	\$33,615.00	2015	\$25,212.00	2019	\$25,212.00
2004	\$56,250.00	2008	\$43,500.00	2012	\$25,212.00	2016	\$25,212.00	2020	

Documents included with this request:

- Application for Waivers
- Affidavit
- IRS Determination Letter
- IRS Form W9
- 2020 Budget Projection
- 2019 Statement of Financial Position and Profit & Loss Statement
- 2018 Financial Audit



**City of Tybee Island Community Services Contract Award
Fiscal Year 2020-21**

APPLICATION FOR WAIVERS

Date: February 3, 2020

Name of Organization: Tybee Island Marine Science Center

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

ITEM/SERVICE	AMOUNT	NOTES
Building Rent	\$33,840.00	In 2001, Canady, Richbourg & Company, the center's auditors, booked an estimated in-kind rental at 2,820 square feet x \$12.00 per square foot. This amount is noted in subsequent audits to date.
Parking Spaces (3)	\$26,280.00	per COTI estimate
Parking Decals - Seasonal (5)	\$750.00	Five decals at \$150 each, reissued twice eacy year
Parking Decals - Annual (5)	\$750.00	Five decals at \$150 each
Parking Placards (7)	\$1,050.00	Five placards at \$150 each
Building Maintenance	\$2,000.00	per COTI estimate
Value of the waivers requested	\$64,670.00	

Value of the waivers requested: \$64,670.0

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City of Tybee Island Community Services Contract
Fiscal Year 2020-21



**Affidavit Verifying Status
for City Public Benefit Application**

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit, *(circle all that apply)*
- Contract
- **Community Services Contract Consideration**
for _____ *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) _____ I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Signature of Applicant

Date

Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE _____ DAY OF _____, 20 _____

Notary Public _____

My Commission Expires: _____

P.O. Box 2749 – 403 Butler Avenue, Tybee Island, Georgia 31328-2749
(912) 786-4573 – FAX (912) 786-9465
www.cityoftybee.org



City of Tybee Island Community Services Contract Fiscal Year 2020-21

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

P.O. Box 2749 – 403 Butler Avenue, Tybee Island, Georgia 31328-2749
(912) 786-4573 – FAX (912) 786-9465
www.cityoftybee.org

Secretary of State
Business Services and Regulation

Item #1.

Suite 315, West Tower
2 Martin Luther King Jr. Dr.
Atlanta, Georgia 30334-1530

CHARTER NUMBER : 9021294 DN
DATE INCORPORATED: NOVEMBER 20, 1990
COUNTY : CHATHAM
EXAMINER : JACKIE SLATE
TELEPHONE : 404-656-2811

MAILED TO:

JOHN P. SUGRUE
221 E. YORK ST.
SAVANNAH GA 31401

CERTIFICATE OF INCORPORATION

I, MAX CLELAND, SECRETARY OF STATE AND THE CORPORATIONS
COMMISSIONER OF THE STATE OF GEORGIA DO HEREBY CERTIFY, UNDER THE
SEAL OF MY OFFICE, THAT

"TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC."

HAS BEEN DULY INCORPORATED UNDER THE LAWS OF THE STATE OF GEORGIA
ON THE DATE SET FORTH ABOVE, BY THE FILING OF ARTICLES OF INCOR-
PORATION IN THE OFFICE OF THE SECRETARY OF STATE AND THE FEES
THEREFOR PAID, AS PROVIDED BY LAW, AND THAT ATTACHED HERETO IS A
TRUE COPY OF SAID ARTICLES OF INCORPORATION.

WITNESS, MY HAND AND OFFICIAL SEAL, IN THE CITY OF ATLANTA
AND THE STATE OF GEORGIA ON THE DATE SET FORTH BELOW.

DATE: NOVEMBER 26, 1990
3



Max Cleland

MAX CLELAND
SECRETARY OF STATE

SECURITIES
656-2894

CEMETERIES
656-3079

CORPORATIONS
656-2817

CORPORATIONS HOT-LINE
404-656-2222
Outside Metro-Atlanta

Request for Taxpayer Identification Number and Certification

Give Form to requester. Do not send to the IRS. Item #1.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Tybee Island Marine Science Foundation

2 Business name/disregarded entity name, if different from above
dba Tybee Island Marine Science Center

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

Individual/sole proprietor or single-member LLC C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ▶ **501(c)3**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
 Exempt payee code (if any) _____
 Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
PO Box 1879, 1509 Strand Avenue

6 City, state, and ZIP code
Tybee Island, GA 31328

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

				-				-				
--	--	--	--	---	--	--	--	---	--	--	--	--

or

Employer identification number

5	8	-	1	9	9	0	7	7	2
---	---	---	---	---	---	---	---	---	---

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ *M. Procopio* Date ▶ **January 2020**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

TYBEE ISLAND MARINE SCIENCE FOUNDATION	
2020 BUDGET PROJECTION	
Revenue	
Walks, Talks & Treks	29,960
Sea Camp	27,784
Group Programs	157,226
Center Admissions	404,750
Discovery Shop	169,000
Donations	15,000
Government	25,212
Membership	10,800
Fundraising	16,200
Total Revenue	855,932
Cost of Goods Sold	(84,500)
Gross Profit	771,432
Expense - Staff Salaries-Taxes-Benefits	
Salaries & Wages	398,197
Payroll taxes	30,462
Employee Insurance Benefits	72,217
Worker's Comp Insurance	3,285
Total	504,161
Expense - Other	
Staff-Vol Support Activity	6,000
Program Direct - Operations	2,000
Operations	63,000
Facility & Equipment	34,500
Promotion	20,000
Fundraising	6,000
Permits & Fees	2,289
Insurance (non-employee)	16,992
Credit Card Processing Fees	16,022
Total	166,803
Total Expenses	670,965
Net Income	100,468

Tybee Island Marine Science Foundation 2 - Profit & Loss - Year to Date - Previous Year Comparison

	Jan - Dec 19	Jan - Dec 18	\$ Change	% Change
Income				
4300 · Income - Other Companies				
4320 · Income - NBEF Transfers	3,000.00	0.00	3,000.00	100.0%
4310 · Income - STCF Transfers	100.00	0.00	100.00	100.0%
Total 4300 · Income - Other Companies	3,100.00	0.00	3,100.00	100.0%
4000 · Income - Individuals				
4011 · Sea Turtle Conservation Fund	0.00	218.39	(218.39)	(100.0)%
4010 · Donation	7,744.23	10,860.26	(3,116.03)	(28.7)%
4060 · Donation Box	2,167.04	1,709.84	457.20	26.7%
Total 4000 · Income - Individuals	9,911.27	12,788.49	(2,877.22)	(22.5)%
4200 · Income - Private Sector				
4210 · Corporate/Business Grant-Gifts	310.51	418.46	(107.95)	(25.8)%
4230 · Foundation/Trust Grants-Gifts	5.73	0.00	5.73	100.0%
4250 · NPO Grants-Gifts	1,400.00	0.00	1,400.00	100.0%
Total 4200 · Income - Private Sector	1,716.24	418.46	1,297.78	310.1%
4500 · Income - Government				
4550 · City	25,212.00	25,212.00	0.00	0.0%
Total 4500 · Income - Government	25,212.00	25,212.00	0.00	0.0%
5100 · Income - Program Fees				
5109 · Walks, Talks & Treks	29,074.16	22,153.57	6,920.59	31.2%
5110 · Group Programs	152,153.76	0.00	152,153.76	100.0%
5114 · Sea Camp	26,210.97	18,024.12	8,186.85	45.4%
5120 · Coastal Classroom	0.00	65,759.00	(65,759.00)	(100.0)%
5130 · Coastal Georgia Badge Program	0.00	74,580.00	(74,580.00)	(100.0)%
5140 · Oceanography Merit Badge	0.00	115.00	(115.00)	(100.0)%
5145 · Barrier Island Patch Program	0.00	385.00	(385.00)	(100.0)%
5150 · Ocean Outreach	0.00	968.05	(968.05)	(100.0)%
5160 · Floating Classrooms	0.00	1,086.25	(1,086.25)	(100.0)%
5170 · Island Ecology Experience	0.00	165.00	(165.00)	(100.0)%
5180 · Coastal Scientist	0.00	2,792.00	(2,792.00)	(100.0)%
5190 · Gallery Admissions	172,583.00	162,557.50	10,025.50	6.2%
Total 5100 · Income - Program Fees	380,021.89	348,585.49	31,436.40	9.0%
5200 · Income - Membership				
5210 · Member	10,187.88	4,275.77	5,912.11	138.3%
5211 · Member-Renewal	0.00	2,230.00	(2,230.00)	(100.0)%
Total 5200 · Income - Membership	10,187.88	6,505.77	3,682.11	56.6%
5300 · Income - Investments				
5310 · Interest - Savings & STI	0.00	0.21	(0.21)	(100.0)%
Total 5300 · Income - Investments	0.00	0.21	(0.21)	(100.0)%
5400 · Income - Discovery Shop				
5460 · Shipping	0.00	17.70	(17.70)	(100.0)%
5440 · Sales of Retail Merchandise	174,529.36	158,537.92	15,991.44	10.1%
5450 · Sales Tax Vendors Comp	352.13	332.95	19.18	5.8%
Total 5400 · Income - Discovery Shop	174,881.49	158,888.57	15,992.92	10.1%
5500 · Income - Other Sources				
5600 · In-Kind Rental Income	0.00	33,840.00	(33,840.00)	(100.0)%
5590 · Miscellaneous Revenue	0.00	1,715.38	(1,715.38)	(100.0)%
Total 5500 · Income - Other Sources	0.00	35,555.38	(35,555.38)	(100.0)%
5800 · Income - Fundraising Activity				
5815 · NARW	705.10	3,025.00	(2,319.90)	(76.7)%
5810 · Turtle Trot	0.00	16,019.57	(16,019.57)	(100.0)%
5800 · Income - Fundraising Activity - Other	50.00	0.00	50.00	100.0%
Total 5800 · Income - Fundraising Activity	755.10	19,044.57	(18,289.47)	(96.0)%

	<u>Jan - Dec 19</u>	<u>Jan - Dec 18</u>	<u>\$ Change</u>	<u>% Change</u>
8400 · Fundraising				
8415 · Lines&Strikes-NARW	100.00	100.00	0.00	0.0%
8411 · Turtle Trot	0.00	10,826.56	(10,826.56)	(100.0)%
8430 · Other	1,414.00	0.00	1,414.00	100.0%
Total 8400 · Fundraising	<u>1,514.00</u>	<u>10,926.56</u>	<u>(9,412.56)</u>	<u>(86.1)%</u>
8500 · Expense - Other				
8590 · Other	201.01	710.22	(509.21)	(71.7)%
Total 8500 · Expense - Other	<u>201.01</u>	<u>710.22</u>	<u>(509.21)</u>	<u>(71.7)%</u>
8600 · Expense - Business				
8665 · Penalties & Interest	30.00	157.11	(127.11)	(80.9)%
8666 · Permits & Fees	1,804.75	2,356.95	(552.20)	(23.4)%
8667 · Insurance	10,745.72	13,569.36	(2,823.64)	(20.8)%
8670 · Credit Card Processing Fees	12,180.53	9,366.54	2,813.99	30.0%
8680 · Bank Fees	0.00	152.59	(152.59)	(100.0)%
Total 8600 · Expense - Business	<u>24,761.00</u>	<u>25,602.55</u>	<u>(841.55)</u>	<u>(3.3)%</u>
9000 · North Beach Exhibit Fund				
9001 · Expenditures	0.00	66.38	(66.38)	(100.0)%
Total 9000 · North Beach Exhibit Fund	<u>0.00</u>	<u>66.38</u>	<u>(66.38)</u>	<u>(100.0)%</u>
Total Expense	<u>435,038.74</u>	<u>466,696.70</u>	<u>(31,657.96)</u>	<u>(6.8)%</u>
Net Income	<u><u>90,710.46</u></u>	<u><u>72,913.85</u></u>	<u><u>17,796.61</u></u>	<u><u>24.4%</u></u>

Tybee Island Marine Science Foundation
Statement of Financial Position

PRE-AUDIT

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash	
1005 · Deposits In Transit	1,277.41
1003 · Checking - FCB Operations	367,099.41
1030 · In-House Cash	
1032 · Cash Register Drawer	1,383.50
Total 1030 · In-House Cash	1,383.50
Total 1000 · Cash	369,760.32
Total Checking/Savings	369,760.32
Other Current Assets	
1400 · Other Assets	
1410 · Inventories for sale	39,250.11
Total 1400 · Other Assets	39,250.11
Total Other Current Assets	39,250.11
Total Current Assets	409,010.43
Fixed Assets	
1600 · Fixed Operating Assets	
1620 · Buildings - operating	73,635.84
1640 · Furniture, fixtures, & equip	119,367.20
Total 1600 · Fixed Operating Assets	193,003.04
1700 · Accum Deprec-Fixed Operating	
1701 · Accum Depreciation	(151,315.11)
Total 1700 · Accum Deprec-Fixed Operating	(151,315.11)
Total Fixed Assets	41,687.93
Other Assets	
1675 · Accum Amortization	(10,260.00)
1670 · Website Development Costs	10,260.00
Total Other Assets	0.00
TOTAL ASSETS	450,698.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	
2010 · Accounts payables	(1,485.73)
Total 2000 · Accounts Payable	(1,485.73)
Total Accounts Payable	(1,485.73)
Other Current Liabilities	
2100 · Accrued Liabilities	
2110 · Accrued payroll	(19,242.00)
2130 · Accrued payroll taxes	(5,332.55)
2140 · Accrued sales taxes	479.60
Total 2100 · Accrued Liabilities	(24,094.95)
2300 · Unearned-Deferred Revenue	
2350 · Deferred Program Deposits	
2351 · Coastal Classroom Deposits	6,700.00
2352 · Coastal Georgia Badge Deposits	6,050.00
Total 2350 · Deferred Program Deposits	12,750.00
Total 2300 · Unearned-Deferred Revenue	12,750.00

Tybee Island Marine Science Foundation
Statement of Financial Position

	Dec 31, 19
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Current Assets	
Checking/Savings	
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2352 · Coastal Georga Badge Deposits	6,050.00
Total 2350 · Deferred Program Deposits	12,750.00
Total 2300 · Unearned-Deferred Revenue	12,750.00

	<u>Dec 31, 19</u>
Total Other Current Liabilities	(11,344.95)
Total Current Liabilities	<u>(12,830.68)</u>
Total Liabilities	(12,830.68)
Equity	
3007 · Net Asset Transfers	(37,591.25)
3006 · Prior Period Adjustment	(192,960.45)
3000 · Unrestricted Net Assets	
3001 · Unrestricted	<u>395,136.64</u>
Total 3000 · Unrestricted Net Assets	395,136.64
3010 · Unrestrict (retained earnings)	174,548.98
3100 · Temp-Restricted Net Assets	
3130 · Use Restricted-Program	1,784.00
3110 · Use restricted-North Beach Fac	36,142.05
3111 · Use restricted-Sea Turtle Con	<u>47,312.40</u>
Total 3100 · Temp-Restricted Net Assets	85,238.45
3220 · Prior Period Adjustment	(77,235.50)
Net Income	<u>116,392.17</u>
Total Equity	<u>463,529.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>450,698.36</u></u>

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01/08/20
Accrual Basis

Sea Turtle Conservation Fund
Statement of Financial Income and Expense
January through December 2019

PRE-AUDIT

Item #1.

	Jan - Dec 19
Income	
4000 · INCOME - INDIVIDUALS	
4010 · Donation	950.00
Total 4000 · INCOME - INDIVIDUALS	950.00
5000 · INCOME - TURTLE TROT 5K	
5010 · Sponsorships	994.34
5020 · Registrants	9,495.62
Total 5000 · INCOME - TURTLE TROT 5K	10,489.96
9998 · FCB Download - TBD - Income	0.00
Total Income	11,439.96
Expense	
7300 · EXPENSE - STAFF/VOL SUPPORT	
7310 · Training	295.00
Total 7300 · EXPENSE - STAFF/VOL SUPPORT	295.00
7500 · EXPENSE - SEA TURTLE PROJECT	
7510 · Mileage Reimbursements	35.84
7520 · Supplies	532.96
Total 7500 · EXPENSE - SEA TURTLE PROJECT	568.80
8100 · EXPENSE - OPERATIONS	
8110 · Husbandry	167.19
8170 · Printing	52.86
Total 8100 · EXPENSE - OPERATIONS	220.05
8400 · TURTLE TROT 5K	
8410 · Awards	374.52
8420 · Race Management	1,250.00
8430 · Photography	150.00
8450 · Tee-Shirts	2,183.60
8480 · Other	242.78
Total 8400 · TURTLE TROT 5K	4,200.90
8500 · EXPENSE - OTHER	
8590 · Other	0.00
Total 8500 · EXPENSE - OTHER	0.00
8600 · EXPENSE - BUSINESS	
8670 · Credit Card Processing Fees	9.34
Total 8600 · EXPENSE - BUSINESS	9.34
Total Expense	5,294.09
Net Income	6,145.87

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01/08/20
Accrual Basis

Sea Turtle Conservation Fund
Statement of Financial Position
As of December 31, 2019

PRE-AUDIT

	<u>Dec 31, 19</u>	<u>Dec 31, 18</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1006 · Sea Turtle Conservation Fund	55,557.64	0.00	55,557.64	100.0%
Total Checking/Savings	<u>55,557.64</u>	<u>0.00</u>	<u>55,557.64</u>	<u>100.0%</u>
Total Current Assets	<u>55,557.64</u>	<u>0.00</u>	<u>55,557.64</u>	<u>100.0%</u>
TOTAL ASSETS	<u>55,557.64</u>	<u>0.00</u>	<u>55,557.64</u>	<u>100.0%</u>
LIABILITIES & EQUITY				
Equity				
80000 · Net Asset Transfer	49,411.77	0.00	49,411.77	100.0%
Net Income	6,145.87	0.00	6,145.87	100.0%
Total Equity	<u>55,557.64</u>	<u>0.00</u>	<u>55,557.64</u>	<u>100.0%</u>
TOTAL LIABILITIES & EQUITY	<u>55,557.64</u>	<u>0.00</u>	<u>55,557.64</u>	<u>100.0%</u>

TYBEE ISLAND MARINE SCIENCE
FOUNDATION, INC.
TYBEE ISLAND, GEORGIA

Financial Statements
for the Year Ending
December 31, 2018

*

AUDIT REPORT

*

AUGUST 29, 2019

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
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DECEMBER 31, 2018

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Statement of Functional Expenses.....5

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Tybee Island Marine Science Foundation, Inc.
Tybee Island, Georgia

We have audited the accompanying financial statements of Tybee Island Marine Science Foundation, Inc. (a nonprofit organization) which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tybee Island Marine Science Foundation, Inc. as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Adjustment

As described in Note 11 to the financial statements, the beginning net assets of Tybee Island Marine Science Foundation, Inc. have been restated to record the effect of removing previously capitalized new facility construction costs from the Foundation's books. Our opinion is not modified with respect to this matter.

Canady, Hodges, Cairnes & Ruben, LLP

August 29, 2019

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2018

ASSETS

Current Assets	
Cash and cash equivalents	348,785
Inventory	67,837
Total Current Assets	<u>416,622</u>
Property and Equipment	
Leasehold improvements	73,636
Furniture, fixtures and equipment	119,367
	<u>193,003</u>
Less – accumulated depreciation	151,315
Total Property and Equipment	<u>41,688</u>
Other Assets	
Cash restricted for new facility costs	16,954
Website development costs(net of amortization of \$10,260)	-
Total Other Assets	<u>16,954</u>
Total Assets	<u><u>475,264</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	10,679
Payroll taxes payable	1,655
Sales tax payable	343
Deferred revenue	12,750
Total Current Liabilities	<u>25,427</u>
Total Liabilities	<u>25,427</u>
Net Assets	
Without donor restrictions	382,552
With donor restrictions	67,285
Total Net Assets	<u>449,837</u>
Total Liabilities and Net Assets	<u><u>475,264</u></u>

The accompanying notes are an integral part of these financial statements

(3)

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and Other Revenue			
Grants	38,212	-	38,212
Contributions	13,207	-	13,207
Use of contributed facilities	33,840	-	33,840
Admissions and programs	348,585	-	348,585
Special events	17,810	1,235	19,045
Less: direct expenses	(10,827)	-	(10,827)
Membership dues	6,506	-	6,506
Gift shop sales	158,556	-	158,556
Miscellaneous income	2,827	-	2,827
Total Support and Revenue	<u>608,716</u>	<u>1,235</u>	<u>609,951</u>
Assets released from restriction	<u>-</u>	<u>-</u>	<u>-</u>
Expenses			
Program expenses	441,252	-	441,252
Supporting services:			-
Management and general	83,885	-	83,885
Fundraising	2,089	-	2,089
Total Expenses	<u>527,226</u>	<u>-</u>	<u>527,226</u>
Change in Net Assets	81,490	1,235	82,725
Net Assets at Beginning of Year, as Restated	<u>301,062</u>	<u>66,050</u>	<u>367,112</u>
Net Assets at End of Year	<u><u>382,552</u></u>	<u><u>67,285</u></u>	<u><u>449,837</u></u>

The accompanying notes are an integral part of these financial statements

(4)

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2018

	<u>Program Expenses</u>	<u>Supporting Services</u>		<u>Total Functional Expenses</u>
		<u>Management and General</u>	<u>Fundraising</u>	
Accounting	-	15,357	-	15,357
Advertising and publicity	-	10,754	-	10,754
Bank charges	-	153	-	153
Consultants and contracts	-	66	-	66
Credit card fees	-	9,367	-	9,367
Depreciation	7,804	411	-	8,215
Dues and subscriptions	4,858	-	-	4,858
Equipment rent and maintenance	2,069	106	-	2,115
Gift shop merchandise	68,167	-	-	68,167
Insurance-general	6,785	6,785	-	13,570
Insurance-health	21,644	2,050	131	23,825
Minor equipment purchases	1,868	-	-	1,868
Miscellaneous expense	-	4,187	100	4,287
Payroll taxes	17,171	3,066	204	20,441
Postage and shipping	157	-	-	157
Printing	973	-	-	973
Professional development	-	2,337	-	2,337
Supplies	11,657	603	-	12,260
Rent expense	32,148	1,692	-	33,840
Repairs and maintenance	26	1	-	27
Salaries and wages	241,505	25,909	1,654	269,068
Telephone	2,332	123	-	2,455
Travel and seminars	2,915	-	-	2,915
Utilities	17,439	918	-	18,357
Volunteer appreciation	1,794	-	-	1,794
Total Functional Expenses	441,252	83,885	2,089	527,226

The accompanying notes are an integral part of these financial statements

(5)

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2018

Cash flows from (for) operating activities	
Change in net assets	82,725
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	8,214
Changes in operating assets and liabilities:	
Inventory	(7,362)
Accounts payable	6,399
Payroll taxes payable	(945)
Sales tax payable	(63)
Deferred revenue	(250)
Net cash from operating activities	<u>88,718</u>
Cash flows from (for) investing activities	
Purchase of property and equipment	<u>(1,138)</u>
Net cash from investing activities	<u>(1,138)</u>
Net increase in cash and cash equivalents	87,580
Beginning cash and cash equivalents	<u>261,205</u>
Ending cash and cash equivalents	<u><u>348,785</u></u>
Supplemental cash flow information	
Interest paid	<u><u>-</u></u>
Income taxes paid	<u><u>-</u></u>

The accompanying notes are an integral part of these financial statements

(6)

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

Note 1. Nature of Activities

Tybee Island Marine Science Foundation, Inc. (a non-profit organization) was incorporated in the state of Georgia on November 20, 1990. The purpose of the Foundation is to promote appreciation, conservation, and understanding of the marine ecosystem of coastal Georgia through programming, services and exhibits. Sources of revenue and support include grants, admissions, program fees and gift shop sales.

Note 2. Significant Accounting Policies

Basis of Accounting - The Foundation prepares its financial statements on the accrual basis of accounting. Consistent with this basis, revenues are recognized when earned and expenses are recognized when incurred.

Recent Accounting Pronouncements - On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-For-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Foundation has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly.

Basis of Presentation - The Foundation is required to report information regarding its financial position and activities according to two classes of net assets; net assets without donor restrictions and net assets with donor restrictions.

Cash Equivalents - The Foundation considers all highly liquid investments with a maturity of three months or less at date of acquisition as "cash equivalents" for financial statement disclosure.

Liquidity Management - As part of the organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition to financial assets available to meet general expenditures over the year, the organization operates with a balanced budget and anticipates covering its general expenditures with revenues and other contributions.

Estimates - The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Contributions - Contributions received that are restricted by the donor are reported as increases in net assets without restrictions if the restriction expires in the fiscal year in which the contributions are received. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

Note 2. Significant Accounting Policies (Continued)

Deferred Revenue - Deferred revenue consists of program booking fees received for programs to be provided in the subsequent year.

Inventory - The Foundation's inventory consists of merchandise available for sale in the gift shop located on premises. The inventory is stated at cost. Cost is determined by the first-in, first-out method.

Advertising Costs - Advertising costs are expensed as incurred.

Donated Materials, Property and Equipment - Non-cash donations and donations of property and equipment are recorded as contributions at their fair market value at the date of the donation.

Donated Services - Donated services are recorded in the financial statements to the extent that those services create or enhance a nonfinancial asset or meet the following criteria: a) the service requires specialized skills, b) the service is provided by individuals who possess those skills, and c) the services would typically need to be purchased if not donated. Services meeting the criteria for recognition in the current year totaled \$0.

Property and Equipment - Purchased property and equipment are stated at cost; donated assets are valued at their estimated fair value on the date donated. Acquisitions of property and equipment in excess of \$500 are capitalized at cost. Depreciation is computed on the straight-line method based on cost of the depreciable assets and their related estimated useful lives.

Estimated useful lives are as follows:

	<u>Years</u>
Leasehold improvements	15
Furniture, fixtures and equipment	5-10

Website Development Costs - Website development costs are stated at cost. Amortization is computed on the straight-line method based on the cost of the assets and their related estimated useful lives.

Income Tax - Tybee Island Marine Science Foundation, Inc. is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and has been determined by the Internal Revenue Service not to be a private foundation under Section 509(a) of the Code.

As of December 31, 2018, the tax years that remain subject to examination by taxing authorities begin with 2015. Management believes that all positions taken in those years would be sustained should those years be examined.

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

Note 2. Significant Accounting Policies (Continued)

Subsequent Events - Management has evaluated subsequent events through August 29, 2019, the date the financial statement were available to be issued. Management was not aware of any subsequent events through this date that would have a material effect on these financial statements.

Note 3. Concentration of Credit Risk

The Foundation occasionally maintains deposits in excess of federally insured limits. Accounting standards identify these items as a concentration of credit risk requiring disclosure, regardless of the degree of risk. The risk is managed by maintaining all deposits in high quality financial institutions. As of December 31, 2018 the organization's uninsured cash balances totaled \$104,807.

Note 4. Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Note 5. Net Assets with Donor Restrictions

Net assets with donor restrictions are available for the following:

New facility costs	16,954
Sea turtle conservation	48,547
Sidewalk to the sea	<u>1,784</u>
Total	<u>67,285</u>

Note 6. Special Purpose Local Option Sales Tax Funds (SPLOST)

Funds carried forward from prior year	16,954
Current year activity	<u>-0-</u>
Total funds remaining	<u>16,954</u>

These funds are required to be accounted for in a separate fund and not commingled with other funds.

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

Note 7. Building Lease

The Foundation has a 15 year lease dated October 23, 2003 allowing them to occupy their current building for an annual rental fee consisting of the services provided by the Foundation to the citizens of the City of Tybee Island in the nature of educational and recreational programs. The lease expired on October 23, 2018 and a formal written renewal was not issued. The Foundation will remain in the building until the North Beach facility is completed as mentioned in Note 9.

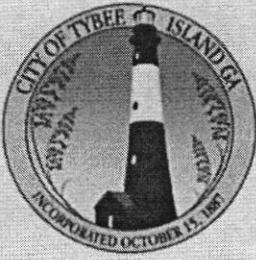
Note 8. Land Lease

On May 8, 2014 the Foundation entered into a lease agreement commencing February 27, 2014 and expiring December 31, 2028, with the right to extend the agreement for three additional periods of five years. The base rent is \$10 per year. The lease authorizes the Foundation to construct a new marine science center facility on the property. The City of Tybee Island will hold title to the facility. Upon expiration or early termination of the lease all of the Foundation's rights and interests in the facility will automatically vest in the City.

Note 9. North Beach Facility Development

Note 10. Prior Period Adjustment

Beginning net assets have been restated to account for the removal of capitalized construction costs of the new North Beach Facility. In prior years, the Foundation capitalized all construction-related expenditures incurred on the facility. It was later determined that the City of Tybee will retain ownership in the completed building, according, the capitalized new facility costs have been removed from Foundation financial statements. The effect of this adjustment was to decrease net assets without donor restrictions by \$195,486, and decrease new facility property and equipment by \$195,486.



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: 2/14/2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: TYBEE FESTIVAL ASSOCIATION FOR TYBEE PIRATE FEST

Contact Person: JENNY ORR

Address: PO BOX 1970, TYBEE IS, GA 31328

Contact Email: tybeefestivals@gmail.com, Contact Phone #: 912 604 5927

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No
If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 9880

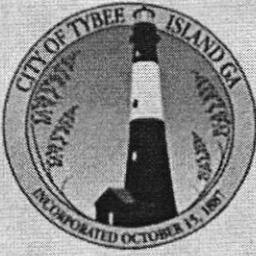
Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

- 1- PORTABLE RESTROOMS FOR SOUTHERN BUSINESS DISTRICT "OUTSIDE" FESTIVAL GATES. WE PROVIDE PORTO-LETS INSIDE GATES, HOWEVER MORE ARE NEEDED IN SOUTHERN BUSINESS DISTRICT FESTIVAL ZONE. \$560 EST.
- 2- A FINANCIAL CONTRIBUTION / SPONSORSHIP OF FREE TROLLEY SHUTTLE PROVIDED TO ALL VISITORS ON TYBEE DURING FESTIVAL FOR PUBLIC SAFETY \$2435
- 3- SPONSORSHIP OF COST OF FIREWORKS DISPLAY WHICH BENEFITS TYBEE ISLAND \$6885

What percentage of these funds will be matched by your organization? 100%

Will this event or program bring visitors to Tybee Island in off-peak season or months? YES

Please attach a detailed budget to this request outlining how the money will be used.



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR WAIVERS

Date: 2/14/2020

PAGE 1 OF 2

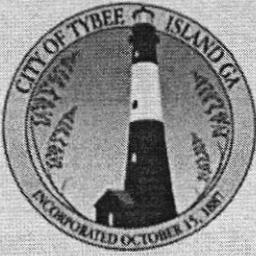
Organization: TYBEE FESTIVAL ASSOCIATION

Event: TYBEE PIRATE FEST 2020

Date of Event: OCTOBER 9, 10, 11, 2020

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

- 1- WAIVER OF ANY BUILDING AND ZONING FEES THAT MAY OCCUR (TENT, STAGE, RIDES, ETC)
- 2- FREE USE OF SOUTH END PARKING LOT FOR EVENT. AND NORTH BEACH PARKING LOT FROM 11AM-4PM FOR PARADE LINE-UP.
- 3- 40 FREE PARKING PASSES FOR CREW/VOLUNTEERS FROM OCT 5 THRU OCT 13, 2020
- 4- FREE USE OF 14TH ST PARKING LOT BETWEEN 15TH AND MARINE SCIENCE CENTER FROM WED SEPT 30 THRU WED OCT 14 FOR CHILDRENS CARNIVAL.
- 5- WAIVER OF DPW FEES FOR 25 TRASH CANS, 25 RECYCLING CANS, STREET BARRICADES, AND ROPING OFF FOR PARADE. CLEAN STREETS AFTER PARADE, DURING AND AFTER EVENT. CHANGE FLAGS AT 7 FLAGS PARK TO INCLUDE PIRATE FLAG. ALSO PROVIDE AND INSTALL PIRATE FLAGS ON BUTLER AVE.
- 6- REMOVE ALL PARKING STOPS IN SOUTH BEACH PARKING LOT. REMOVE BENCHES IN SOUTH BEACH PARKING LOT. (CONT'T →)



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR WAIVERS

PAGE 2 OF 2

Date: 2/14/2020

Organization: TYBEE FESTIVAL ASSOCIATION

Event: TYBEE PIRATE FEST 2020

Date of Event: OCTOBER 9, 10, 11, 2020

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

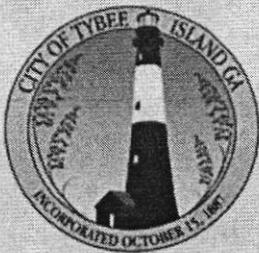
REMOVE ANY SIGNAGE OR POLES THAT MAY IMPEDE SAFE SET-UP OF EVENT.

7 - WAIVE POLICE COSTS INVOLVED IN WRISTBAND ENFORCEMENT
IN WRISTBAND ZONE.

8 - WAIVE USAGE OF ELECTRICITY / POWER SUPPLY TO SOUTH END
PARKING LOT TO POWER EVENT

9 - WAIVE COST OF REMOVAL OF 2 POWER POLES AT NORTH SIDE
OF SOUTH END PARKING LOT FOR TENT INSTALLATION.

10 - USE OF PRIORITY POSITION IN GATEWAY BANNER SIGN FOR
FESTIVAL BANNER AND USE OF CITY HALL SIGN TO PROMOTE EVENT.



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR WAIVERS

Date: 2/14/2020

Organization: TYBEE FESTIVAL ASSOCIATION

Event: MARDI GRAS TYBEE 2021

Date of Event: SAT. FEBRUARY 13, 2021

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

- 1- WAVE ANY BUILDING AND ZONING FEES THAT MAY OCCUR (TENT, STAGE, RIDGES ETC)
- 2- USE OF THE ROUNDABOUT AND CLOSEST 30 SPACES (15:15) OF SOUTH END PARKING LOT
- 3- ^{WAVE}~~REQUEST~~ OF DPW FEES FOR 6 TRASH CANS, 6 RECYCLING CANS, STREET BARRICADES, ROPING OFF FOR PARADE, CONES TO CLOSE OFF ACCESS TO ROUND ABOUT
- 4- REQUEST TYBEE ST. BE CLOSED FROM 3AM UNTIL 6PM SATURDAY OF EVENT.
- 5- 10 FREE PARKING PASSES FOR STAFF CREW/VOLUNTEERS FOR SATURDAY EVENT

12:12 PM

02/15/20

Accrual Basis

Mardi Gras Tybee
Budget
 January through December 2021

	Jan - Dec 21
Income	
Beer Sales	500.00
Merchandise/T-Shirts	1,500.00
Parade Entry Fees	400.00
Sponsorships	6,000.00
Total Income	8,400.00
Cost of Goods Sold	
Cost of T-Shirts	400.00
Cost of Beer	200.00
Cost of T-Shirts/misc	0.00
Total COGS	600.00
Gross Profit	7,800.00
Expense	
Advertising/Marketing	400.00
Entertainment-Bands	1,000.00
Insurance	1,200.00
License/Permits	150.00
Operating/Decorating Supplies	400.00
Payroll Expenses/Labor	500.00
Printing-Posters Banners	250.00
Sales Tax Expense	200.00
Sound Lighting Video	1,200.00
Tents/Stages/Seating	1,800.00
Total Expense	7,100.00
Net Income	700.00

12:03 PM

02/15/20

Accrual Basis

Tybee Pirate Fest
Budget
 January through December 2020

	Jan - Dec 20
Income	
Beer Sales	15,000.00
Coco Cola Sales	2,500.00
Merchandise/T-Shirts	8,000.00
Parade Entry Fees	1,500.00
Rides	2,500.00
Sponsorships	45,000.00
Ticket Sales	55,000.00
Vendor	13,000.00
Wristbands	7,500.00
	150,000.00
Cost of Goods Sold	
Cost of Beer	6,500.00
Cost of T-Shirts/misc	4,000.00
	10,500.00
Total COGS	10,500.00
Gross Profit	139,500.00
Expense	
Accounting	500.00
Advertising/Marketing	5,000.00
Bank/CC Fees	500.00
Bouncy Houses	3,000.00
Childrens Entertainment	4,000.00
Entertainment-Bands	32,500.00
Equipment Rental	2,500.00
Fireworks	6,000.00
Golf Carts	750.00
Ice	1,200.00
Insurance	4,000.00
License/Permits	250.00
Operating/Decorating Supplies	1,000.00
Payroll Expenses/Labor	12,000.00
Petting Zoo	3,500.00
Photographer	500.00
Postage	125.00
Printing-Posters Banners	1,200.00
Restrooms	2,200.00
Sales Tax Expense	6,000.00
Security	3,000.00
Sound Lighting Video	15,000.00
Storage	2,050.00
Tents/Stages/Seating	30,000.00
Tickets Printing	800.00
Trolley	2,600.00
Van/Food/Rooms	1,500.00
Wristbands Printing	1,500.00
	143,175.00
Total Expense	143,175.00
Net Income	-3,675.00



City of Tybee Island Community Services Contract Fiscal Year 2020-21



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
 - Alcohol License,
 - Taxi Permit,
 - Contract
- (circle all that apply)*

- **Community Services Contract Consideration**
for JENNY ORR *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Signature of Applicant

Date

Printed Name

* Alien Registration Number for Non-citizens

Janet Miller

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 18 DAY OF February, 2020

Notary Public

P.O. Box 2749 – 403 Butler Avenue, Tybee Island, Georgia 31328-2749
(912) 786-4573 – FAX (912) 786-9465
www.cityoftybee.org



GEORGIA
CORPORATIONS DIVISION

GEORGIA SECRETARY OF STATE
BRAD RAFFENSPERGER

BUSINESS SEARCH

BUSINESS INFORMATION

Business Name: **Tybee Festival Association, Inc.** Control Number: **17082005**
 Business Type: **Domestic Nonprofit Corporation** Business Status: **Active/Compliance**
 NAICS Code: **Any legal purpose** NAICS Sub Code:
 Principal Office Address: **3 Silver Avenue, Suite 5, Tybee Island, GA, 31328, USA** Date of Formation / Registration Date: **7/27/2017**
 State of Formation: **Georgia** Last Annual Registration Year: **2019**
EIN: 82-2334677

REGISTERED AGENT INFORMATION

Registered Agent Name: **UNITED STATES CORPORATION AGENTS, INC.**
 Physical Address: **1420 Southlake Plaza Dr., Morrow, GA, 30260, USA**
 County: **Clayton**

OFFICER INFORMATION

Name	Title	Business Address
Christy Byrum	Secretary	119 Penrose Dr, Savannah, GA, 31410, USA
Jennifer Orr	CEO	3 Silver Ave Apt 5, Tybee Island, GA, 31328, USA
Todd Morrison	CFO	1500 Strand Ave, Tybee Island, GA, 31328, USA

Office of the Georgia Secretary of State Attn: 2 MLK, Jr. Dr. Suite 315, Floyd West Tower Atlanta, GA 30334-1530, Phone: (404) 656-2817 Toll-free: (844) 753-7825, WEBSITE: <https://sos.ga.gov/>

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City of Tybee Island Community Services Contract Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: 2/14/2020

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Tybee Equality Fest

Contact Person: Angie Celeste

Address: 130 Salt Creek Rd Savannah GA 31405

Contact Email: angie@eventsbyceleste.org Contact Phone #: 912.655.4287

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 9800

All invoices to be provided to the sponsor/city

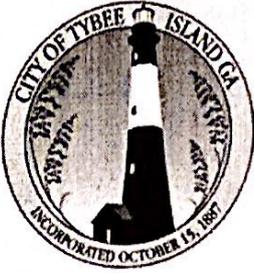
Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

- 1) Portable restrooms for the Southend business district (1500)
We will have portajohns inside Tybee Equality Fest gates, however we need portable restrooms in the Southend festival zones. (2600)
- 2) Financial contribution/sponsorship of the free trolley provided to all visitors on Tybee Island during Tybee Equality for public safety.
- 3) Participation in the cost of the fireworks display - this benefits the Island. (\$5100)

What percentage of these funds will be matched by your organization? 100%

Will this event or program bring visitors to Tybee Island in off-peak season or months? Yes, having this event shows that Tybee Island is an inclusive, diverse vacation location year round
Please attach a detailed budget to this request outlining how the money will be used.

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(912) 786-4573 - FAX (912) 786-9465
www.cityoftybee.org



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR WAIVERS

Date: 2/14/2020
 Organization: Tybee Equality Fest
 Event: Tybee Equality Fest
 Date of Event: Aug 27-30th 2020

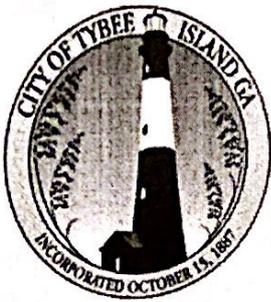
pg 1 of 2

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

(tent, stage, bounce houses)

- 1- Waiver of any Building + Zoning fee's that may occur
- 2- Tybee Equality Fest requests free use of the South End Parking lot for the Event + Memorial Park parking lot from 11am - 4pm for parade lineup.
- 3- 40 Free parking passes for crew/volunteers from ~~Aug 20-30th~~ Aug 20-30th 2020
- 4- Tybee Equality Fest requests free use of the 14th St parking lot between 15th + the previous Marine Science Center (past the pier) Aug - Sept 1 2020
- 5- Waiver of DPW fees for 25 trash cans, 25 recycling cans, street barricades + roping off for the parade. Clean streets after + during event. Change flags @ 7 Flags park, install flags on Butler Ave provided by Tybee Equality Fest.
- 6- Remove 89 parking stops in South Beach parking lot. Remove 8 benches in South Beach parking lot.

P.O. Box 2749 - 403 Butler Avenue, Tybee Island, Georgia 31328-2749
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 www.cityoftybee.org



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

pg 2 of 2

APPLICATION FOR WAIVERS

Date: 2-14-2020

Organization: Tybee Equality Fest / events by Celeste / Georgia Equality

Event: Tybee Equality Fest

Date of Event: Aug 27-30th 2020

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

7- Waive Police Costs involved in wrist band enforcement for wrist bands

8- Waive costs of Electrical / Power supply to South End parking lot

9- Use of Highway sign + City Hall sign to promote Event.

10- Waive all fees for vendors for festival - Memorial Park, + location ^{South End parking lot}

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City of Tybee Island Community Services Contract Fiscal Year 2020-21



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit, (circle all that apply)
- Contract
- Community Services Contract Consideration
for Angie Celeste Horne (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).

1) I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.



Angie Horne
Signature of Applicant

Feb. 14 2020
Date

Angie Celeste Horne
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 14 DAY OF February, 2020

Notary Public Melissa Anne Summerlin, NC Notary

P.O. Box 2749 – 403 Butler Avenue, Tybee Island, Georgia 31328-2749
(912) 786-4573 – FAX (912) 786-9465
www.cityoftybee.org

Equality Foundation of Georgia 2019-2020 Approved 10/5/19

<u>Income</u>	
Equality Council (major donors)	88,200
Individual Donors	48,000
Georgia Shares/ Employee Giving	5,000
Grants	926,000
Corporate	88,500
Events	15,000
Fiscal Agent Fees	20,000
Other	15,000
Georgia Equality transfer	40,000

Total	1,245,700
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<u>Expense</u>	
Personnel	570,000
Rent & Utilities	21,800
Phone	3,500
Copies/Printing	8,000
Travel	40,000
Computer & Equipment	5,000
Dues/Subscriptions	10,000
Supplies/Materials	15,000
Postage	1,000
Insurance	3,000
Fundraising Expense	40,000
Education & Outreach	151,800
GOTV & Voter Registration	80,000
Contractors/Consultants/	172,800
Audit & Bookkeeping	20,000
Sponsorships & Ads	30,000
Bank Fees	4,500
Staff and Board Dev.	17,000
Other Misc	2,000
Total	1,195,400
Profit/Loss	50,300

EQUALITY FOUNDATION OF GEORGIA, INC.

AUDITED FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

EQUALITY FOUNDATION OF GEORGIA, INC.

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BLAD & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

1832 INDEPENDENCE SQ., STE. A DUNWOODY, GA 30338
770-512-7600 WWW.BLADCPA.COM

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Equality Foundation of Georgia, Inc.
Atlanta, Georgia

We have audited the accompanying financial statements of Equality Foundation of Georgia, Inc. which comprise the statements of financial position as of September 30, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Equality Foundation of Georgia, Inc. as of September 30, 2018 and 2017, and its changes in net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Blad & Associates, P.C.

Dunwoody, Georgia
September 26, 2019

EQUALITY FOUNDATION OF GEORGIA, INC.

STATEMENTS OF FINANCIAL POSITION

	As of December 31,	
	2018	2017
ASSETS		
CURRENT:		
Cash and cash equivalents	\$ 214,623	\$ 245,216
Grants receivable	100,000	7,500
Due from Affiliate (Note 1)	31,164	29,652
TOTAL CURRENT ASSETS	345,787	282,368
PROPERTY AND EQUIPMENT:		
Equipment	7,795	6,558
Leasehold improvements	12,000	12,000
	19,795	18,558
Less accumulated depreciation	(9,164)	(6,812)
TOTAL PROPERTY AND EQUIPMENT	10,631	11,746
	\$ 356,418	\$ 294,114
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable and accrued expenses	\$ 26,437	\$ 2,333
Deferred revenue	-	5,000
TOTAL LIABILITIES	26,437	7,333
NET ASSETS:		
Without donor restrictions		
Unrestricted	87,721	21,332
With donor restrictions (Note 3)		
Purpose restrictions	144,176	240,449
Time restrictions	100,000	25,000
Total net assets with donor restrictions	244,176	265,449
Total Net Assets	331,897	286,781
TOTAL LIABILITIES AND NET ASSETS	\$ 358,334	\$ 294,114

See accompanying summary of accounting policies and notes to financial statements.

EQUALITY FOUNDATION OF GEORGIA, INC.

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Net Assets</u>
PUBLIC SUPPORT AND REVENUE:			
Contributions	\$ 271,216	\$ 799,882	\$ 1,071,098
Fundraising, net of costs of direct benefits to donors of \$46,288	(18,269)	-	(18,269)
Fiscal Agents Fees	21,640	-	21,640
Other	9,784	-	9,784
Total Public Support and Revenue before Transfers	284,371	799,882	1,084,253
Net Assets Released from restrictions due to satisfaction of donor-imposed requirements	821,155	(821,155)	-
Total Public Support and Revenue	1,105,526	(21,273)	1,084,253
EXPENSES:			
Program	950,955	-	950,955
Management and general	42,929	-	42,929
Fundraising	45,253	-	45,253
Total Expenses	1,039,137	-	1,039,137
CHANGES IN NET ASSETS	66,389	(21,273)	45,116
NET ASSETS:			
Beginning of year	21,332	265,449	286,781
End of year	<u>\$ 87,721</u>	<u>\$ 244,176</u>	<u>\$ 331,897</u>

See accompanying summary of accounting policies and notes to financial statements.

EQUALITY FOUNDATION OF GEORGIA, INC.

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2017

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Net Assets</u>
PUBLIC SUPPORT AND REVENUE:			
Contributions	\$ 90,798	\$ 749,459	\$ 840,257
Fundraising, net of costs of direct benefits to donors of \$32,622	26,247	-	26,247
Donated goods & services	16,354	-	16,354
Fiscal Agents Fees	37,334	-	37,334
Other	4,934	-	4,934
	<hr/>	<hr/>	<hr/>
Total Public Support and Revenue before Transfers	175,667	749,459	925,126
Net Assets Released from restrictions due to satisfaction of donor-imposed requirements	733,760	(733,760)	-
	<hr/>	<hr/>	<hr/>
Total Public Support and Revenue	909,427	15,699	925,126
	<hr/>	<hr/>	<hr/>
EXPENSES:			
Program	915,972	-	915,972
Management and general	35,430	-	35,430
Fundraising	86,264	-	86,264
	<hr/>	<hr/>	<hr/>
Total Expenses	1,037,666	-	1,037,666
	<hr/>	<hr/>	<hr/>
CHANGES IN NET ASSETS	(128,239)	15,699	(112,540)
NET ASSETS:			
Beginning of year	149,571	249,750	399,321
	<hr/>	<hr/>	<hr/>
End of year	\$ 21,332	\$ 265,449	\$ 286,781
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See accompanying summary of accounting policies and notes to financial statements.

EQUALITY FOUNDATION OF GEORGIA, INC.

STATEMENT OF FUNCTIONAL ALLOCATION

For the Year Ended September 30, 2018

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Compensation and related	\$ 370,451	\$ 22,089	\$ 32,436	\$ 424,976
Outside services	104,530	12,784	4,450	121,764
Advertising	3,843	140	30	4,013
Occupancy	12,578	717	1,101	14,396
Grants	297,206	-	-	297,206
Office	1,502	86	132	1,720
Travel	32,094	822	1,886	34,802
Supplies	5,043	287	442	5,772
Telecommunications	2,231	127	195	2,553
Postage and printing	8,376	477	733	9,586
Insurance	1,719	98	150	1,967
Depreciation and amortization	2,055	117	180	2,352
Community events	32,102	207	602	32,911
Other	77,225	4,978	2,916	85,119
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses	<u>\$ 950,955</u>	<u>\$ 42,929</u>	<u>\$ 45,253</u>	<u>\$ 1,039,137</u>

See accompanying summary of accounting policies and notes to financial statements.

EQUALITY FOUNDATION OF GEORGIA, INC.

STATEMENT OF FUNCTIONAL ALLOCATION
For the Year Ended September 30, 2017

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Compensation and related	\$ 313,948	\$ 16,704	\$ 62,373	\$ 330,652
Outside services	290,327	11,899	4,453	302,226
Advertising	10,390	140	30	10,530
Occupancy	20,774	1,105	4,127	21,879
Grants	194,470	-	-	194,470
Office	3,673	195	730	3,868
Travel	17,621	822	1,886	18,443
Supplies	3,031	161	602	3,192
Telecommunications	2,793	149	555	2,942
Postage and printing	8,232	438	1,635	8,670
Insurance	2,950	157	586	3,107
Depreciation and amortization	1,719	91	342	1,810
Community events	17,265	207	6,672	17,472
Other	28,779	3,362	2,273	32,141
	<u>\$ 915,972</u>	<u>\$ 35,430</u>	<u>\$ 86,264</u>	<u>\$ 1,037,666</u>
Total expenses	<u>\$ 915,972</u>	<u>\$ 35,430</u>	<u>\$ 86,264</u>	<u>\$ 1,037,666</u>

See accompanying summary of accounting policies and notes to financial statements.

EQUALITY FOUNDATION OF GEORGIA, INC.

STATEMENTS OF CASH FLOW

	As of December 31,	
	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in net assets	\$ 45,116	\$ (112,540)
Adjustment to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	2,352	2,152
Decrease (increase) in receivables	(92,500)	69,500
Decrease (increase) in due from Affiliate	(1,512)	16,896
Increase (decrease) in accounts payables and accrued expenses	24,104	405
Decrease (increase) in deferred revenue	<u>(5,000)</u>	<u>5,000</u>
Net cash flows from operating activities	<u>(27,440)</u>	<u>(18,587)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Property and equipment purchases	<u>(1,237)</u>	<u>(2,494)</u>
Net cash flows from investing activities	<u>(1,237)</u>	<u>(2,494)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(28,677)	(21,081)
CASH AND CASH EQUIVALENTS:		
Beginning of year	<u>245,216</u>	<u>266,297</u>
End of year	<u><u>\$ 216,539</u></u>	<u><u>\$ 245,216</u></u>

EQUALITY FOUNDATION OF GEORGIA, INC.

SUMMARY OF ACCOUNTING POLICIES

ORGANIZATION

Equality Foundation of Georgia, Inc. (the "Organization") is non-profit organization established to conduct research and educating the public on gay, lesbian, bisexual and transgender social, economic, political and legislative issues. The Organization serves the state of Georgia.

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The net assets, revenue, support, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions into two classes:

Net assets without donor restrictions are currently available for purposes under the direction of the board, designated by the board for specific use, or resources invested in furniture and equipment.

Net assets with donor restrictions are contributed with donor stipulations for specific operating purposes or programs, with time restrictions, or not currently available for use until commitments regarding their use have been fulfilled.

USE OF ESTIMATES

The preparation of financial statements in accordance with GAAP requires reliance on accounting information based on estimates which may or may not come true in the near term. Significant estimates include the functional allocation of expenses.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include all highly liquid temporary investments with a maturity of three months or less. The Organization maintains its cash and cash equivalents with high credit, quality financial institutions, which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts, and management believes it is not exposed to any significant credit risk on cash and cash equivalents.

PROPERTY AND EQUIPMENT

Property and equipment over \$500 are stated at cost, or if donated, at estimated fair value at the date of donation. Any donations of property and equipment are also recorded as support in the statement of activities at their estimated fair value. Depreciation is computed over the estimated useful lives (5-10 years) of the assets using the straight-line method. Acquisitions of property and equipment or repairs, maintenance, or betterments that materially prolong the useful lives of assets are capitalized. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

EQUALITY FOUNDATION OF GEORGIA, INC.

SUMMARY OF ACCOUNTING POLICIES

SUPPORT AND REVENUES, RECLASSIFICATIONS, AND EXPENSES

Revenue is recognized when earned and support when contributions are made, which may be when cash is received, unconditional promises are made, or ownership of other assets is transferred to the Organization.

Gifts of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of the donated amounts. When a stipulated time restriction ends or purpose restriction is satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as reclassifications.

Gifts-in-kind include contributions of noncash items. Gifts-in-kind that can be used or sold are measured at fair value. During the year ended September 30, 2017, the Organization recognized a contribution totaling \$16,354 for donated utilities, copier, telephone, IT support and support services from a nonprofit organization.

Expenses are recorded when incurred in accordance with the accrual basis of accounting. The costs of providing the various program services and supporting activities have been summarized on a functional basis in the accompanying statements of activities, determined by use of the facilities, level of support effort, and relative program and supporting program benefited. Accordingly, certain costs have been allocated among the program services and the supporting activities benefited.

CONCENTRATIONS

During the year ended September 30, 2018 and 2017, the Organization received contributions from two donors that represented 43% and 47%, respectively, of total public support and revenue. Additionally, one donor accounted for 76% of accounts receivable at September 30, 2018.

DONATED SERVICES

The Organization generally pays for services requiring specific expertise. Donated services requiring specific expertise are recorded at their fair market value. During the year ended September 30, 2018, the Organization did not receive any material donated services beyond those discussed in the preceding paragraph. Many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services.

INCOME TAXES

The Organization is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code. Accordingly, no income taxes are reflected in the accompanying financial statements. The Organization has been classified as an entity that is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code.

EQUALITY FOUNDATION OF GEORGIA, INC.

SUMMARY OF ACCOUNTING POLICIES

INCOME TAXES, continued

The Organization recognizes the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authority, based on the technical merits of the position. As of September 30, 2018, there are no known items which would result in a material accrual related to where the Organization has federal or state attributable tax positions. Generally, taxing authorities have from the later of three years from the filing date or the extended due date to examine a tax filing.

SUBSEQUENT EVENTS

Subsequent events have been evaluated through the audit report date, which is the date the financial statements were available to be issued.

RECENTLY ADOPTED ACCOUNTING POLICY

In 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, Presentation of Financial Statements of Not-for-Profit Entities. The Organization adopted the provisions of this new standard during the year ended December 31, 2018. In addition to changes in terminology used to describe categories of net assets throughout the financial statements, new disclosures were added regarding liquidity and the availability of resources (see Note 5).

RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

In May 2014, the FASB issued a new accounting standard, ASU 2014-09 (*Topic 606*), which impacts revenue recognition for exchange transactions. The standard will take effect for annual financial statements issued for fiscal years beginning after December 15, 2018. Early adoption is permitted subsequent to periods beginning after December 15, 2016. The Organization plans to adopt ASU 2014-09 (*Topic 606*) for the year beginning after December 15, 2018. The Organization is currently evaluating the impact that the adoption of this guidance will have on the Organization's financial statements.

In February 2016, the Financial Accounting Standards Board (FASB) issued a new accounting standard, ASU No. 2016-02, Leases (*Topic 842*), which provides guidance for accounting for leases. The new guidance requires companies to recognize the assets and liabilities for the rights and obligations created by leased assets, initially measured at the present value of the lease payments. The accounting guidance for lessors is largely unchanged. The ASU is effective for fiscal years beginning after December 15, 2019. It is to be adopted using a modified retrospective approach. The FASB has proposed a two-year delay on the implementation of the standard. The Organization is currently evaluating the impact that the adoption of this guidance will have on the Organization's financial statements.

EQUALITY FOUNDATION OF GEORGIA, INC.**SUMMARY OF ACCOUNTING POLICIES****RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS, continued**

In June 2018, the FASB issued a new accounting standard, ASU 2018-18 (Topic 958), to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The standard will take effect for annual financial statements issued for fiscal years beginning after December 15, 2018. Early adoption is permitted. The Organization plans to adopt ASU 2018-08 (Topic 958) for the year beginning after December 15, 2018. The Organization is currently evaluating the impact that the adoption of this guidance will have on the Organization's financial statements.

EQUALITY FOUNDATION OF GEORGIA, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – RELATED PARTY

The Organization is affiliated with Georgia Equality, Inc. (the "Affiliate") which is exempt from income taxes under section 501(c)(4) of the Internal Revenue Code. The Organization and the Affiliate do not share the same board of directors. The Due from Affiliate on the statement of financial position represents amounts owed from the Affiliate for allocated compensation related amounts.

NOTE 2 – RETIREMENT PLAN

The Organization has established a 401(k) retirement plan for all employees who meet the eligibility requirements. Each employee may contribute up to the maximum amount allowed under IRS regulations. The Organization does not match employee contributions or contribute to the plan.

NOTE 3 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions represent contributions in cash and receivables with the following donor-imposed restrictions:

	<u>2018</u>	<u>2017</u>
Counter Narrative Project	\$ 49,994	\$ 172,949
HIV Education	8,899	-
Nondiscrimination Advocacy	11,985	-
Transgender Advocacy	61,003	45,000
Operating FY 2018	-	25,000
Operating FY 2019	100,000	-
Board Consulting	12,295	15,000
Other	<u>-</u>	<u>7,500</u>
	<u>\$ 244,176</u>	<u>\$ 265,449</u>

EQUALITY FOUNDATION OF GEORGIA, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – LEASES

The Organization co-leases its facilities with another non-profit organization under two lease agreements. The Affiliate paid approximately \$11,000 and \$14,000 towards the leases in the year ended September 30, 2018 and 2017. In addition, the other co-lessee and subtenants (collected by the co-lessee) made payments towards the leases for the same period. Total rent expense for the year ended September 30, 2018 and 2017, was \$14,396 and \$18,315 (net of payments made by other parties), respectively. Without consideration of amounts to be paid by other parties, total future minimum lease payments to be paid collectively by the co-lessees under the leases are as follows:

<u>Year Ending December 31,</u>	
2019	\$ 151,254
2020	151,254
2021	<u>151,254</u>
	<u>\$ 453,762</u>

NOTE 5 – LIQUIDITY AND FUNDS AVAILABLE

The Organization has \$345,787 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consisting of cash and cash equivalents of \$214,623, receivables of \$100,000, and funds due from an affiliate of \$31,164. Receivables are expected to be collected within one year. Included in the above amounts is \$244,176 in donor restricted net assets that are available to be used in the next year.

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date **MAR 16 1999**

GEORGIA EQUALITY PROJECT FOUNDATION
INC
PO BOX 78351
ATLANTA, GA 30357-2351

Employer Identification Number:
58-2346744
DLN:
17053343029048
Contact Person: MICHAEL CONDON ID# 31170
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
September 30
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Letter 947 (DO/CG)



Department of the Treasury
Internal Revenue Service
P.O. Box 9941
Ogden UT 84409

In reply refer to: 0424142082
July 05, 2002 LTR 252C
58-2346744 000000 00 000
01234

EQUALITY FOUNDATION OF GEORGIA INC
% W CARTER ELLIOTT
PO BOX 78351
ATLANTA GA 30357-2351515

Taxpayer Identification Number: 58-2346744

Dear Taxpayer:

Thank you for the inquiry dated May 20, 2002.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you have any questions, please call us toll free at 1-800-829-1040. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Jolene Thomas
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):
Copy of this letter

RECEIVED
7/9/02
CA