**CENTRAL AMERICAN & CARIBBEAN**

**AMATEUR SWIMMING CONFEDERATION**

**CONFEDERACION CENTROAMERICANA Y**

 **DEL CARIBE DE AFICIONADOS A LA NATACION**

FINANCIAL STATEMENTS

DECEMBER 31, 2018

**CENTRAL AMERICAN & CARIBBEAN AMATEUR SWIMMING CONFEDERATION**

**CONFEDERACION CENTROAMERICANA Y DEL CARIBE DE AFICIONADOS**

**A LA NATACION**

Statement of Comprehensive Income

Year ended December 31, 2018

With comparative figures for 2017

(Expressed in U. S. Dollars)

 2018 2017

Receipts:

 Dues $ 2,900 2,500

 Other Income 1,245 -

 CCCAN 2018 – Water Polo El Salvador 8,337 -

 CCCAN 2018 – Aruba 39,200 -

 CCCAN 2017 – Trinidad and Tobago - 68,592

 Interest 11 10

 Refunds - 1,124

 Scratch Fees 290 230

 UANA Grant 10,000 10,000

 61,983 82,456

Disbursements:

 Bank Charges 174 20

 Accounting 1,150 1,150

 UANA Dues 200 200

 San Juan Conference - 2,996

 Legal Fees - 2,625 Per Diems and Accommodation - CCCAN 22,855 -

 Per Diems and Accommodation – Water Polo 7,768 29,625

 Water Polo Grant 5,000 -

 CCCAN Grant 5,000 -

 Guest Accommodations - 2,203

 CAC Expenses 360 -

 Congress - 4,900

 Airfare and Meals - 1,865

 Heraldry - 2,621

 Contribution to UANA Cup 5,000 -

 Miscellaneous - 124

 47,507 48,329

Net income for the year 14,476 34,127

 ======= ======

See accompanying notes to financial statements.

**CENTRAL AMERICAN & CARIBBEAN AMATEUR SWIMMING CONFEDERATION**

**CONFEDERACION CENTROAMERICANA Y DEL CARIBE DE AFICIONADOS**

**A LA NATACION**

Statement of Cash Flows

Year ended December 31, 2018

With comparative figures for 2017

(Expressed in U. S. Dollars)

20182017

Cash flows from operating activities:

Net income from operations $ 14,476 34,127

Changes in working capital

 Accounts receivable (1,649) 23,029

 Accounts payable (564) 964

 UANA 2018 Contribution 5,000 (5,000)

Net cash from operating activities 17,263 53,120

Cash at beginning of year 230,437 177,317

Cash at end of year $ 247,700 230,437

 ====== ======

See accompanying notes to financial statements.

**CENTRAL AMERICAN & CARIBBEAN AMATEUR SWIMMING CONFEDERATION**

**CONFEDERACION CENTROAMERICANA Y DEL CARIBE DE AFICIONADOS**

**A LA NATACION**

Notes to Financial Statements

December 31, 2018

 Account # 2018 2017

**1) Banks**

 Barbados A/c 870781 2,367 7,501

 Barbados U.S A/c 870780 138,689 116,303

 Puerto Rico 71006086996 98,138 98,127

 Puerto Rico – Term Deposit 0714517539 8,506 8,506

 $ 247,700 230,437

 ======= =======

**2) Accounts Receivable**

 Dominican Republic (50) (50)

 Bahamas CISC (82) (82)

 Dues 700 300

 ESA 2018 Water Polo – El Salvador 569 -

 CCCAN Aruba 680 -

 $ 1,817 168

 ======= =======

**3) Accounts Payable**

 Accounting 1,150 1,150

 BASA 1,000 1,000

 President 3,990 3,990

 Deferred revenue 200 200

 ASATT CCCAN 2017 600 1,164

 $ 6,940 7,504

 ======= =======

**4) Other Income**

 ASATT CCCAN 2017 565 -

 Aruba 680 -

 $ 1,245 -

 ====== =======

**5) Surplus**

 Opening balance 228,101 193,974

 Net income for the year 14,476 34,127

 $ 242,577 228,101

 ====== =======