



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: Friends of O'Leno, Inc.

Mailing Address: 410 O'Leno Park Road, High Springs, FL 32643

Telephone Number: (352) 222-0159 Website Address (if applicable): www.friendsofoleno.org

Statutory Authority:

Section 20.2551, F.S., Citizen support organizations; use of property; audit; public records; partnerships. In summary, the statute specifies the organizational requirements, operational parameters, duties of a CSO to support the Department of Environmental Protection (Department), or individual units of the Department, use of Department property, audit requirements, public records requirements, and authorizes public-private partnerships to enhance lands managed by the Department.

Section 258.015, F.S., Citizen support organizations; use of property; audit. In summary, the statute defines a CSO, requires authorization by the Division of Recreation and Parks, and specifies the use of property. This statute authorizes the Partnerships in Parks (PIP) program for state parks, the program's operational parameters, CSO's operational parameters, and donor recognition.

Brief Description of the CSO's Mission:

To provide help and support for O'Leno State Park and River Rise Preserve State Park through fundraisers, conducting programs and events, requesting and receiving grants, gifts and bequests of money or valuables for the park, conducting trail and facility maintenance, and by promoting academic, archeological, cultural or historic resources and scientific research to benefit the park or the Florida Park Service.

Brief Description of the CSO's Results Obtained:

Planned and conducted three successful events for fundraising and public outreach. Participated in community events to help promote the park. Purchased exhibits and equipment for the parks Nature Center and provided for the feeding and care of the animals within the Nature Center. Provided materials and helped with the maintenance of the equestrian camping facilities and trails.

Brief Description of the CSO's Plans for Next Three Fiscal Years:

To continue to conduct events for the purpose of fundraising and community outreach. To continue to provide for the feeding and care of the animals within the Nature Center and to expand its exhibits. To continue to provide for the upkeep and maintenance of the equestrian camping facilities and trails.

- Copy of the CSO's Code of Ethics attached** (*Model provided; see CSO 2014 instructions*)
- Certify the CSO has completed and provided to the Department the organization's most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N/Annual Financial Statement**

Model CSO Code of Ethics – June 2014

Friends of O’Leno, Inc. CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of O’Leno, Inc. (herein “CSO”) that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist.
- (2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Friends of O’Leno, Inc. board members, officers, and employees in the performance of their official duties.

STANDARDS

The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby.

2. Prohibition of Accepting Compensation Given to Influence a Vote

No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses

No CSO board member or officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a CSO board member or officer, as provided by law.

Model CSO Code of Ethics – June 2014

4. Prohibition of Misuse of Position

A CSO board member, officer, or employee shall not corruptly use or attempt to use one's official position or any property or resource which may be within one's trust, or perform official duties, to secure a special privilege, benefit, or exemption.

5. Prohibition of Misuse of Privileged Information

No CSO board member, officer, or employee shall disclose or use information not available to members of the general public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or benefit of any other person or business entity.

6. Post-Office/Employment Restrictions

A person who has been elected to any CSO board or office or who is employed by a CSO may not personally represent another person or entity for compensation before the governing body of the CSO of which he or she was a board member, officer, or employee for a period of two years after he or she vacates that office or employment position.

7. Prohibition of Employees Holding Office

No person may be both a CSO employee and a CSO board member at the same time.

8. Requirements to Abstain From Voting

A CSO board member or officer shall not vote in official capacity upon any measure which would affect his or her special private gain or loss, or which he or she knows would affect the special gain or any principal by whom the board member or officer is retained. When abstaining, the CSO board member or officer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the CSO board member or officer to file a memorandum before the vote, the memorandum must be filed with the person responsible for recording the minutes of the meeting no later than 15 days after the vote.

9. Failure to Observe CSO Code of Ethics

Failure of a CSO board member, officer, or employee to observe the Code of Ethics may result in the removal of that person from their position. Further, failure of the CSO to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO.

Draft July 15, 2014 | To be adopted at next regularly scheduled board meeting August 15, 2014.

Organization's Name : Friends of O'Leno, Inc.
Fiscal Years Ended December 31, 2013 and 2012
Statement of Assets & Liabilities Resulting from Cash Transactions

| | As of December 31, | |
|---|---------------------------|---------------|
| | 2013 | 2012 |
| | | |
| Assets | | |
| Cash: | | |
| Petty Cash | \$25 | \$25 |
| Checking Account | \$17,853 | \$17,004 |
| Savings Account | | |
| Money Market Account | | |
| Investments, at cost: (Note 2C3) | | |
| Stocks | | |
| Bonds | | |
| Mutual Funds | | |
| CDs | | |
| Inventories, at cost (Note 2C4) | | |
| Fixed assets, at cost: (Note 2C1) | | |
| Property | | |
| Other | | |
| Total Assets | \$17,878 | \$17,029 |
| Liabilities and Net Assets | | |
| Liabilities | | |
| Debt | | |
| Total Liabilities | \$0 | \$0 |
| Net Assets | | |
| Unrestricted: | | |
| Available for operations | \$17,596 | \$16,227 |
| Designated for long term investment | | |
| Total Unrestricted | \$17,596 | \$16,227 |
| Restricted | | |
| Temporarily (Washer/Dryer Fund) | \$282 | \$802 |
| Temporarily | | |
| Permanently | | |
| Total Restricted | \$282 | \$802 |
| Total Net Assets | \$17,878 | 17,029 |
| Total Liabilities & Net Assets | \$17,878 | 17,029 |

Statement of Cash Receipts, Expenditures, and Scholarships Paid

| | Unrestricted net assets | | | | Totals | | |
|---|-------------------------|-------------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------|-----------------|
| | Operations | Designated for long term investment | Total Unrestricted net assets | Temporarily restricted net assets | Permanently restricted net assets | 2013 | 2012 |
| <u>Receipts and other support</u> | | | | | | | |
| Contributions | \$935 | | 935 | \$220 | | \$1,155 | \$434 |
| Grant | 750 | | 750 | | | \$750 | |
| Membership dues | 540 | | 540 | | | \$540 | 205 |
| Fees | | | | | | | |
| Special Events & Program Revenue (Note 2C2) | | | | | | | |
| Gross revenue | 10,161 | | 10,161 | | | \$10,161 | 11,653 |
| Less expenses incurred for special events | | | | | | | |
| Net Special Events & Program Revenue | 10,161 | | 10,161 | | | 10,161 | 11,653 |
| Non-concession sales | 423 | | 423 | | | \$423 | 320 |
| Concession sales | | | | | | | |
| Value of Contributed Services (Note 2C5) | | | | | | | |
| Governmental support | | | | | | | |
| Non governmental support | | | | | | | |
| Total Value of Contributed Services | | | | | | | |
| Investment and dividends: | | | | | | | |
| Dividends and Interest income | | | | | | | |
| Gain on sale of investments | | | | | | | |
| Other | 902 | | 902 | | | 902 | 799 |
| Net assets released from restrictions | | | | | | | |
| Total Receipts and other support | \$13,711 | \$0 | \$13,711 | \$220 | \$0 | \$13,931 | \$13,411 |
| <u>Disbursements</u> | | | | | | | |
| Program services | \$4,493 | | 4,493 | \$740 | | \$5,233 | \$3,308 |
| Management and general | 7,849 | | 7,849 | | | \$7,849 | 7,630 |
| Fundraising | | | | | | | 0 |
| Membership-Development | | | | | | | |
| Total Disbursements | \$12,342 | \$0 | \$12,342 | \$740 | \$0 | \$13,082 | \$10,938 |
| Change in net assets | \$1,369 | \$0 | \$1,369 | (\$520) | \$0 | \$849 | \$2,473 |
| Net assets at beginning of year | 16,227 | 0 | \$16,227 | 802 | 0 | 17,029 | 14,556 |
| Net assets at the end of the year | \$17,596 | \$0 | \$17,596 | \$282 | \$0 | \$17,878 | \$17,029 |

Statement of Functional Expenses
For Fiscal Years Ended December 31, 2013 and 2012

| | Program Services | | | | | Supporting Services | | | | | Totals | | |
|--|------------------|------------------|------------------|------------------|---------------------|------------------------|----------------------|--------------|------------------------|---------------------------|----------------------------|-------|------|
| | Nature Center | Park Development | Public Education | Visitor Services | Resource Management | Total Program Services | Management & General | Fund-raising | Membership Development | Total Supporting Services | Total Governmental Support | 2013 | 2012 |
| <u>Personnel expenses</u> | | | | | | | | | | | | | |
| Payroll taxes & employee benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>Contracted services</u> | | | | | | | | | | | | | |
| Construction & design | | 1,337 | | | | 1,337 | | | | | | 1,337 | |
| Landscape | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | |
| Total Contracted Services | 0 | 1,337 | 0 | 0 | 0 | 1,337 | 0 | 0 | 0 | 0 | 0 | 1,337 | 0 |
| <u>Direct expenses</u> | | | | | | | | | | | | | |
| Advertising (brochures) | | | | 1,043 | | 1,043 | | | | | | 1,043 | 945 |
| Awards | | | | | | | 1,127 | | | 1,127 | | 1,127 | 888 |
| Beer | | | | | | | 368 | | | 368 | | 368 | |
| Books, DVDs, magazines, newspapers | | | | | | | | | | | | | |
| Brochures | | | | | | | | | | | | | |
| Chefs | | | | | | | | | | | | | |
| Clothing | | | | | | | 260 | | | 260 | | 260 | |
| Conferences, conventions & meetings | | | | | | | | | | | | | |
| Consultants | | | | | | | | | | | | | |
| Donations | | | | | | | | | | 0 | | 0 | 125 |
| Dues and Memberships | | | | | | | 65 | | | 65 | | 65 | 65 |
| Equipment - minor | 355 | | 429 | | | 784 | | | | | | 784 | 500 |
| Exhibits (materials for tortoise pens) | 659 | | | | | 659 | | | | | | 659 | |
| Fees | | | | | | | 230 | | | 230 | | 230 | 635 |
| Food, entertainment & meals | | | | | | 0 | 535 | | | 535 | | 535 | 837 |
| Furnishings and Fixtures | | | | | | | | | | | | | |
| Gifts | | | | | | | | | | | | | |
| Improvements - buildings | | | | | | 0 | | | | | | 0 | 234 |
| Insurance | | | | | | | 189 | | | 189 | | 189 | 189 |
| Medals (5K) | | | | | | | | | | 0 | | 0 | 996 |
| Miscellaneous | | | | | | 0 | 35 | | | 35 | | 35 | 51 |
| Park Support | | | | | | | | | | | | | |
| Park staff support | | | | | | | | | | | | | |
| Cost of park facilities | | | | | | | | | | | | | |
| Cost of park revenues | | | | | | | | | | | | | |
| Total Park Support | | | | | | | | | | | | | |
| Printing & publications | | | | | | | | | | | | | |

Florida Park Service
 Friends of O'Leno, Inc.
 Statement of Functional Expenses
 For Fiscal Years Ended December 31, 2013 and 2012

| | Program Services | | | | | Supporting Services | | | | Total Governmental Support | Totals | | |
|---|------------------|------------------|------------------|------------------|---------------------|------------------------|----------------------|--------------|------------------------|----------------------------|---------------------------|-----------------|-----------------|
| | Nature Center | Park Development | Public Education | Visitor Services | Resource Management | Total Program Services | Management & General | Fund-raising | Membership Development | | Total Supporting Services | 2013 | 2012 |
| Prizes money | | | | | | | 100 | | | 100 | 100 | 250 | |
| Portalets | | | | | | | 150 | | | 150 | 150 | 150 | |
| Postage, shipping & messenger | | | | | | | 18 | | | 18 | 18 | 56 | |
| Purchase for re-sale | | | | | | | | | | 0 | 0 | 110 | |
| Refunds - Camping fees to Park | | | | | | | | | | 0 | 0 | 195 | |
| Refunds - Registration fees (5K) | | | | | | | | | | 0 | 0 | 63 | |
| Repairs | | | | | | | | | | | | | |
| Restoration | | | | | | | | | | | | | |
| Signs, banners, exhibit panels | | | | | | | | | | | | | |
| Snakes (live) | 60 | | | | | 60 | | | | | 60 | | |
| Supplies | 610 | | | | | 610 | 166 | | | 166 | 776 | 1,153 | |
| Taxes | | | | | | | 94 | | | 94 | 94 | 15 | |
| T - Shirts | | | | | | 0 | 3,583 | | | 3,583 | 3,583 | 2,648 | |
| T - Shirts (Chamber of Commerce) | | | | | | | | | | | | | |
| Telephone | | | | | | | | | | | | | |
| Timing | | | | | | | 875 | | | 875 | 875 | 725 | |
| Training | | | | | | | | | | | | | |
| Travel | | | | | | | | | | | | | |
| Veterinarian | | | | | | | | | | | | | |
| Website design and maintenance | | | | | | | 54 | | | 54 | 54 | 108 | |
| Total direct expenses | 1,684 | 1,337 | 429 | 1,043 | 0 | 4,493 | 7,849 | 0 | 0 | 7,849 | 12,342 | 10,938 | |
| Total expenses before depreciation | 1,684 | 1,337 | 429 | 1,043 | 0 | 4,493 | 7,849 | 0 | 0 | 7,849 | 0 | 12,342 | 10,938 |
| Depreciation | | | | | | | | | | | | | |
| Total expenses after depreciation | \$1,684 | \$1,337 | \$429 | \$1,043 | \$0 | \$4,493 | \$7,849 | \$0 | \$0 | \$7,849 | \$0 | \$12,342 | \$10,938 |

**Friends of O'Leno, Inc.
Financial Statement Disclosures
For Year Ended 12/31/2013**

1. Organization :

Friends of O'Leno, Inc. is a not for profit organization incorporated under the laws of the State of Florida and is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code.

The Friends is funded primarily from events held by Friends of O'Leno, donations, membership dues, and the sale of items such as cookbooks, DVDs, cups, hats, aprons, scrap. etc. These monies are used to help pay for special projects, maintenance, supplies and equipment for both O'Leno and River Rise Preserve.

2. Summary of Significant Accounting Policies

2A. Basis of Accounting

The Friends of O'Leno, Inc. prepares its financial statements using the modified cash-basis of accounting. Under this method, revenues are recognized when collected rather than when earned, and expenses are generally recognized when paid rather than incurred. This basic approach is modified to include inventory, value of contributed services, fixed assets and related depreciation, liabilities of sales tax, employee payroll and pledges received from donors.

2B. Basis of Presentation

Net assets and revenues and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Friends of O'Leno Inc. and changes therein are classified and reported as follows:

Unrestricted Net Assets:

Defined as the difference between assets and liabilities which are not restricted legally or according to wishes of the donor.

Temporarily Restricted Net Assets:

Defined as the difference between assets and liabilities which have either a time restriction or purpose restriction which will expire once the condition has been satisfied. The Washer/Dryer Fund is temporarily restricted.

Park hosts and park volunteers contribute \$20 annually. The purpose is to have enough money in the bank to replace these appliances when they wear out or break.

Permanently Restricted Assets:

Defined as the difference between assets and liabilities which are restricted permanently or in perpetuity. No funds currently fall into this category.

2C. Financial Policies

(2C1) Fixed Assets

As of December 31, 2013, Friends of O'Leno, Inc. did not have any fixed assets. All items have been donated to O'Leno State Park.

Friends of O'Leno, Inc.
Financial Statement Disclosures
For Year Ended 12/31/2013

(2C2)Special Events

The following schedules provide summary and then detail cash inflows and cash outflows of special events held at O'Leno and River Rise during the calendar years 2013, 2012, 2011, 2010, and 2009.

All Events Summary

| | Year Ended 12/31/2013 | Year Ended 12/31/2012 | Year Ended 12/31/2011 | Year Ended 12/31/2010 | Year Ended 12/31/2009 | Year Ended 12/31/2008 | Totals |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------|
| Race the Tortoise 5K - Held March 7, 2009 | | | | | | | |
| Cash Inflows | \$0 | \$0 | \$0 | \$0 | \$3,335 | \$4,915 | \$8,250 |
| Cash Outflows | \$0 | \$0 | \$0 | \$0 | (\$2,910) | (\$540) | (\$3,450) |
| Net Cash Inflow | \$0 | \$0 | \$0 | \$0 | \$425 | \$4,375 | \$4,800 |
| Race the Tortoise 5K - Held March 13, 2010 | | | | | | | |
| Cash Inflows | \$0 | \$0 | \$0 | \$4,189 | \$860 | \$0 | \$5,049 |
| Cash Outflows | \$0 | \$0 | \$0 | (\$3,031) | (\$859) | \$0 | (\$3,890) |
| Net Cash Inflow | \$0 | \$0 | \$0 | \$1,158 | \$1 | \$0 | \$1,159 |
| Race the Tortoise 5K - Held March 5, 2011 | | | | | | | |
| Cash Inflows | \$0 | \$0 | \$5,432 | \$1,080 | \$0 | \$0 | \$6,512 |
| Cash Outflows | \$0 | \$0 | (\$3,092) | (\$651) | \$0 | \$0 | (\$3,743) |
| Net Cash Inflow | \$0 | \$0 | \$2,340 | \$429 | \$0 | \$0 | \$2,769 |
| Race the Tortoise 5K - Held March 3, 2012 | | | | | | | |
| Cash Inflows | \$0 | \$6,716 | \$1,758 | \$0 | \$0 | \$0 | \$8,474 |
| Cash Outflows | \$0 | (\$3,101) | (\$568) | \$0 | \$0 | \$0 | (\$3,669) |
| Net Cash Inflow | \$0 | \$3,615 | \$1,190 | \$0 | \$0 | \$0 | \$4,805 |
| Race the Tortoise 5K - held March 2, 2013 | | | | | | | |
| Cash Inflows | \$5,880 | \$3,040 | \$0 | \$0 | \$0 | \$0 | \$8,920 |
| Cash Outflows | (\$4,508) | (\$2,015) | \$0 | \$0 | \$0 | \$0 | (\$6,523) |
| Net Cash Inflow | \$1,372 | \$1,025 | \$0 | \$0 | \$0 | \$0 | \$2,397 |

Friends of O'Leno, Inc.
Financial Statement Disclosures
For Year Ended 12/31/2013

All Events Summary (con't)

| | Year Ended 12/31/2013 | Year Ended 12/31/2012 | Year Ended 12/31/2011 | Year Ended 12/31/2010 | Year Ended 12/31/2009 | Year Ended 12/31/2008 | Totals |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------|
| Race the Tortoise 5K - To be held March 1, 2014 | | | | | | | |
| Cash Inflows | \$2,170 | 0 | 0 | 0 | 0 | 0 | \$2,170 |
| Cash Outflows | (\$1,288) | 0 | 0 | 0 | 0 | 0 | (\$1,288) |
| Net Cash Inflow | \$882 | \$0 | \$0 | \$0 | \$0 | \$0 | \$882 |
| Chili Cook Off - Held March 2009 - March 2013 | | | | | | | |
| Cash Inflows | \$2,111 | \$1,897 | \$1,480 | \$1,226 | \$936 | \$644 | \$8,294 |
| Cash Outflows | (\$727) | (\$550) | (\$923) | (\$606) | (\$70) | (\$146) | (\$3,022) |
| Net Cash Inflow | \$1,384 | \$1,347 | \$557 | \$620 | \$866 | \$498 | \$5,272 |
| River Rise Romp - Held December 4, 2010 | | | | | | | |
| Cash Inflows | \$0 | \$0 | \$0 | \$5,582 | \$0 | \$0 | \$5,582 |
| Cash Outflows | \$0 | \$0 | (\$141) | (\$3,961) | \$0 | \$0 | (\$4,102) |
| Net Cash Inflow | \$0 | \$0 | (\$141) | \$1,621 | \$0 | \$0 | \$1,480 |
| River Rise Rally - Held April 10, 2010 | | | | | | | |
| Cash Inflows | \$0 | \$0 | \$70 | \$605 | \$0 | \$0 | \$675 |
| Cash Outflows | \$0 | \$0 | (\$147) | (\$318) | \$0 | \$0 | (\$465) |
| Net Cash Inflow | \$0 | \$0 | (\$77) | \$287 | \$0 | \$0 | \$210 |
| Horse Riding Events - various dates | | | | | | | |
| Cash Inflows | \$0 | \$0 | \$0 | \$0 | \$559 | \$650 | \$1,209 |
| Cash Outflows | \$0 | \$0 | \$0 | \$0 | \$0 | (\$156) | (\$156) |
| Net Cash Inflow | \$0 | \$0 | \$0 | \$0 | \$559 | \$494 | \$1,053 |
| Cash Inflows - All Events | \$10,161 | \$11,653 | \$8,740 | \$12,682 | \$5,690 | \$6,209 | \$55,135 |

| | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| Cash Outflows - All Events | (\$6,523) | (\$5,666) | (\$4,871) | (\$8,567) | (\$3,839) | (\$842) | (\$30,308) |
| Total Net Cash Inflow (Outflow) - All Events | \$3,638 | \$5,987 | \$3,869 | \$4,115 | \$1,851 | \$5,367 | \$24,827 |

Friends of O'Leno, Inc.
Financial Statement Disclosures
For Year Ended 12/31/2013

(2C2) Events Details

Race the Tortoise 5K - Held March 3, 2012

| | Year Ended 12/31/2013 | Year Ended 12/31/2012 | Year Ended 12/31/2011 | Total |
|-----------------------------|--------------------------|--------------------------|--------------------------|----------------|
| Cash Inflows | | | | |
| Contributions | | \$25 | \$450 | \$475 |
| Cabin Rental | | \$50 | | \$50 |
| Registration fees | | \$5,925 | \$210 | \$6,135 |
| Sponsors | | \$650 | \$1,000 | \$1,650 |
| T-shirt sales | | \$66 | \$98 | \$164 |
| <i>Total cash inflows</i> | | <u>\$6,716</u> | <u>\$1,758</u> | <u>\$8,474</u> |
| Cash Outflows | | | | |
| Advertising | | | | \$0 |
| Awards | | \$87 | \$115 | \$202 |
| Fees | | | | \$0 |
| Food and Drink | | \$190 | | \$190 |
| Miscellaneous | | \$29 | \$53 | \$82 |
| Portalets | | \$150 | | \$150 |
| Refunds - Registration fees | | \$63 | | \$63 |
| Signs & Banners | | | | \$0 |
| Supplies | | \$12 | | \$12 |
| T-shirts | | \$2,244 | | \$2,244 |
| Timing | | \$325 | \$400 | \$725 |
| <i>Total cash outflows</i> | | <u>\$3,101</u> | <u>\$568</u> | <u>\$3,669</u> |
| Net Cash Inflow | | <u>\$3,615</u> | <u>\$1,190</u> | <u>\$4,805</u> |

Friends of O'Leno, Inc.
 Financial Statement Disclosures
 For Year Ended 12/31/2013

(2C2) Events Details (con't)

Race the Tortoise 5K - Held March 2, 2013

| | Year Ended 12/31/2013 | Year Ended 12/31/2012 | Year Ended 12/31/2011 | Total |
|----------------------------|--------------------------|--------------------------|--------------------------|----------------|
| Cash Inflows | | | | |
| Contributions | 305 | \$2,000 | | \$2,305 |
| Cabin Rental | | | | \$0 |
| Registration fees | 5080 | \$540 | | \$5,620 |
| Sponsors | 300 | \$500 | | \$800 |
| T-shirt sales | 195 | | | \$195 |
| <i>Total cash inflows</i> | <u>\$5,880</u> | <u>\$3,040</u> | <u>\$0</u> | <u>\$8,920</u> |
| Cash Outflows | | | | |
| Advertising | | | | \$0 |
| Awards | | \$618 | | \$618 |
| Food and Drink | | | | \$0 |
| Medals | | \$996 | | \$996 |
| Miscellaneous | | | | \$0 |
| Portalets | 150 | | | \$150 |
| Prize money | 100 | | | \$100 |
| Signs & Banners | | | | \$0 |
| Supplies | | | | \$0 |
| T-shirts | 3583 | | | \$3,583 |
| Timing | 675 | \$400 | | \$1,075 |
| <i>Total cash outflows</i> | <u>\$4,508</u> | <u>\$2,015</u> | <u>\$0</u> | <u>\$6,523</u> |
| Net Cash Inflow | <u>\$1,372</u> | <u>\$1,025</u> | <u>\$0</u> | <u>\$2,397</u> |

Friends of O'Leno, Inc.
 Financial Statement Disclosures
 For Year Ended 12/31/2013

(2C2) Events Details (con't)

Race the Tortoise 5K - To be held March 1, 2014

| | Year Ended 12/31/2013 | Year Ended 12/31/2012 | Total |
|----------------------------|--------------------------|--------------------------|----------------|
| Cash Inflows | | | |
| Contributions | 900 | | \$900 |
| Cabin Rental | | | \$0 |
| Registration fees | 270 | | \$270 |
| Sponsors | 1000 | | \$1,000 |
| T-shirt sales | | | \$0 |
| <i>Total cash inflows</i> | <u>\$2,170</u> | <u>\$0</u> | <u>\$2,170</u> |
| Cash Outflows | | | |
| Advertising | | | \$0 |
| Awards | 984 | | \$984 |
| Food and Drink | | | \$0 |
| Medals | | | \$0 |
| Miscellaneous | | | \$0 |
| Portalets | | | \$0 |
| Prize money | | | \$0 |
| Signs & Banners | | | \$0 |
| Supplies | 104 | | \$104 |
| T-shirts | | | \$0 |
| Timing | 200 | | \$200 |
| <i>Total cash outflows</i> | <u>\$1,288</u> | <u>\$0</u> | <u>\$1,288</u> |
| Net Cash Inflow | <u>\$882</u> | <u>\$0</u> | <u>\$882</u> |

Friends of O'Leno, Inc.
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(2C2) Events Details (con't)

Chili Cook Off - Held March 23, 2013& March 24, 2012

| | Year Ended 12/31/2013 | Year Ended 12/31/2012 | Totals |
|----------------------------|--------------------------|--------------------------|----------------|
| Cash Inflows | | | |
| Contributions | 700 | \$185 | \$885 |
| Chili sales (kits) | 262 | \$726 | \$988 |
| Food & drink sales | 281 | \$191 | \$472 |
| Ticket sales | 228 | \$40 | \$268 |
| Registration fees (cooks) | 440 | \$455 | \$895 |
| Rentals - cabins | 200 | \$300 | \$500 |
| <i>Total cash inflows</i> | <u>\$2,111</u> | <u>\$1,897</u> | <u>\$4,008</u> |
| Cash Outflows | | | |
| Advertising | | | \$0 |
| Awards | \$143 | \$182 | \$325 |
| Miscellaneous | \$25 | \$70 | \$95 |
| Gifts | | | \$0 |
| Food and drinks | \$515 | \$244 | \$759 |
| Supplies | \$44 | \$54 | \$98 |
| <i>Total cash outflows</i> | <u>\$727</u> | <u>\$550</u> | <u>\$1,277</u> |
| Net Cash Inflow | <u>\$1,384</u> | <u>\$1,347</u> | <u>\$2,731</u> |

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[2C3] Investments

The Friends of O'Leno, Inc. had no investments, money market funds, stocks or bonds at 12/31/2013 or 12/31/2012

[2C4] Inventories

Inventories at years ended December 31, 2013 and 2012 consisted solely of items held for re-sale (i.e., cookbooks, DVDs, hats, cups). The cost of these items at years ended December 31, 2013 and 2012 are considered immaterial.

[2C5] Value of Contributed Services

The Value of Contributed Services is provided by O'Leno State Park, Division of Recreation and Parks, Department of Environmental Protection, State of Florida staff.

| | Year Ended 12/31/2012 | Year Ended 12/31/2011 |
|-----------------|--------------------------|--------------------------|
| Staff Support | \$4,663 | \$6,100 |
| Park Facilities | \$1,500 | \$1,400 |
| Total | <u>\$6,163</u> | <u>\$7,500</u> |