



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION  
2014 REPORT**

**IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194**

Citizen Support Organization (CSO) Name: Paynes Creek Preservation Alliance, Inc.

Mailing Address: 888 Lake Branch Road, Bowling Green, FL 33834

Telephone Number: 863-375-4717 Website Address (if applicable): N/A

**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 financial support and volunteer manpower to assist Paynes Creek Historic State Park achieve annual goals that may also include promotional efforts in local communities in the immediate area.

**Brief Description of the CSO's Results Obtained:**

Paynes Creek Preservation Alliance has supported Paynes Creek with financial assistance and CSO member volunteer hours for each of the Park's special events. The CSO added additional special events and worked with the park to improve attendance and revenue.

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

CSO will focus on assisting the park with its annual goals to increase attendance and revenue. Improve special events, community involvement, and park outreach programs. CSO will continue recruitment efforts.

- 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**



**PAYNES CREEK PRESERVATION ALLIANCE, INC.  
CODE OF ETHICS**

**PREAMBLE**

- (1) It is essential to the proper conduct and operation of Paynes Creek Preservation Alliance, 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 Paynes Creek Preservation Alliance, 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.



## **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, at one time, 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.

**Statement of Accomplishments and Goals**

**Fiscal year** 10/1/2012-9/30/2013

**Name of Citizen Support Organization** Paynes Creek Preservation Alliance, Inc.  
**Address** 888 Lake Branch Rd.

**City, State, Zip** Bowling Green, Florida 33834

**Estimated Volunteer Hours** See Chrsty Lanier's report **Total Membership** unknown at present

**Please attach a current list of Citizen Support Organization Board Members.**

|                         |                 |
|-------------------------|-----------------|
| Carla Gonzales          | Sue Baker       |
| Marshall Larramore      | Billie Jo RadtZ |
| <del>Clara Thomas</del> | Angie Jenkins   |
| Allen Thomas            | Kenny Jenkins   |
|                         | Robbie Baker    |

**Provide a summary of accomplishments. (Attach additional pages as needed)**

(Accomplishments based on previous year's goals: short term and long term)

Short term

- Maintained minimum requirements for officers on board
- Began purchasing items for re-sale to begin fundraising efforts

Long term

1. Become more active in Hardee county

**Provide the summary of goals for the upcoming year. (Attach additional pages as needed)**

(Goals based on reporting year's accomplishments and identified short and long term goals)

Short term

1. Increase membership
2. Increase revenues

Long term

1. Construct a replica of the Army block house
  2. Construct a replica of the trading post
  3. Establish an endowment
- 
2. Construct a replica of the trading post
  3. Establish an endowment

| Statement of Functional Expenses          | Supporting Services |                        |                      |             |                        |                           | Totals        |               |
|---|---------------------|------------------------|----------------------|-------------|------------------------|---------------------------|---------------|---------------|
|   | Program Services    | Total Program Services | Management & General | Fundraising | Membership Development | Total Supporting Services | 2013          | 2012          |
|   |                     |                        |                      |             |                        |                           |               |               |
| <b>Personnel expenses</b>                 |                     |                        |                      |             |                        |                           |               |               |
| Payroll taxes & employee benefits         |                     | 0                      |                      |             |                        | 0                         | 0             | 0             |
| Total salaries & related expense          | 0                   | 0                      | 0                    | 0           | 0                      | 0                         | 0             | 0             |
| <b>Park Facilities</b>                    |                     |                        |                      |             |                        |                           |               |               |
| Construction & Design                     | 0                   | 0                      |                      |             |                        | 0                         | 0             | 141           |
| Landscape                                 | 72                  | 72                     |                      |             |                        | 0                         | 72            | 43            |
| Other                                     |                     | 0                      |                      |             |                        | 0                         | 0             | 2,172         |
| Total Contracted Services                 | 72                  | 72                     | 0                    | 0           | 0                      | 0                         | 0             | 2,356         |
| <b>Direct expenses</b>                    |                     |                        |                      |             |                        |                           |               |               |
| Materials, supplies, equipment & rentals  | 452                 | 452                    |                      |             |                        | 0                         | 452           | 2,079         |
| Printing & publications                   | 125                 | 125                    |                      |             |                        | 0                         | 125           | 0             |
| Conferences, conventions & meetings       |                     |                        |                      |             |                        | 0                         | 0             | 0             |
| Postage, shipping & messenger             | 0                   | 0                      |                      |             |                        | 0                         | 0             | 154           |
| Food, entertainment & meals               | 369                 | 369                    |                      |             |                        | 0                         | 369           | 528           |
| Purchase for re-sale                      | 833                 | 833                    |                      |             |                        | 0                         | 833           | 1,112         |
| Travel                                    |                     | 0                      |                      |             |                        | 0                         | 0             | 0             |
| Park Education                            | 17,313              | 17,313                 |                      |             |                        | 0                         | 17,313        | 3,778         |
| Dept of Revenue                           | 160                 | 160                    |                      |             |                        | 0                         | 160           | 85            |
| Rent & utilities                          | 0                   | 0                      |                      | 0           |                        | 0                         | 0             | 0             |
| Advertising                               | 687                 | 687                    |                      |             |                        | 0                         | 687           | 434           |
| Professional film making fee              |                     | 0                      |                      |             |                        | 0                         | 0             | 27,150        |
| Office expenses                           |                     | 0                      | 0                    |             |                        | 0                         | 0             | 0             |
| Bank Service Charge                       |                     | 0                      |                      |             |                        | 0                         | 0             | 0             |
| Miscellaneous                             | 1,164               | 1,164                  | 0                    |             |                        | 0                         | 1,164         | 476           |
| Total direct expenses                     | 21,102              | 21,102                 | 0                    |             | 0                      |                           | 21,102        | 35,796        |
| <b>Total expenses before depreciation</b> | <b>21,174</b>       | <b>21,174</b>          | <b>0</b>             | <b>0</b>    | <b>0</b>               |                           | <b>21,174</b> | <b>38,153</b> |
| Depreciation                              |                     | 0                      |                      |             |                        | 0                         | 0             | 0             |
| Total expenses after depreciation         | 21,174              | 21,174                 | 0                    | 0           | 0                      | 0                         | 21,174        | 38,153        |
| Total Expenses beginning of year          | 0                   | 0                      |                      |             |                        | 0                         | 0             | 0             |
| Total Expenses end of year                | 21,174              | 21,174                 | 0                    | 0           | 0                      | 0                         | 21,174        | 38,153        |

Statement of Functional Expenses, Program Services detail

|   | Program Services |                |                  | Total Program Services | Totals |       |
|---|------------------|----------------|------------------|------------------------|--------|-------|
|   | Administration   | Special Events | Visitor Services |                        | 2013   | 2012  |
| <b>Personnel expenses</b>                   |                  |                |                  |                        |        |       |
| Payroll taxes & employee benefits           | 0                | 0              | 0                | 0                      | 0      |       |
| Total salaries & related expense            | 0                | 0              | 0                | 0                      | 0      |       |
| <b>Contracted services</b>                  |                  |                |                  |                        |        |       |
| Total Contracted Services                   |                  |                |                  | 0                      | 0      |       |
| <b>Direct expenses</b>                      |                  |                |                  |                        |        |       |
| Materials, supplies, equipment & rentals    | 452              |                |                  | 0                      | 1,616  | 2,079 |
| Printing & publications                     | 125              |                |                  | 0                      | 0      |       |
| Conferences, conventions & meetings         |                  |                |                  |                        |        |       |
| Postage, shipping & messenger               | 0                |                |                  | 0                      | 0      | 54    |
| Food, entertainment & meals                 | 369              |                |                  | 0                      | 644    | 528   |
| Purchase for re-sale                        | 833              |                |                  |                        | 241    | 1,112 |
| Travel                                      | 0                |                |                  | 0                      | 0      |       |
| Repairs & equipment maintenance             | 1,236            |                |                  | 0                      | 1,985  | 166   |
| Insurance                                   | 0                |                |                  | 0                      | 0      |       |
| Rent & utilities                            | 0                |                |                  | 0                      | 0      |       |
| Advertising                                 | 687              |                |                  |                        | 384    | 434   |
| Professional fees, trainers & demonstrators | 0                |                |                  | 0                      | 0      | 0     |
| Office expenses                             | 0                |                |                  |                        | 146    |       |
| Telephone                                   |                  |                |                  | 0                      | 0      |       |
| Miscellaneous                               | 0                |                |                  |                        | 32     | 476   |
| Total direct expenses                       |                  | 0              | 0                |                        |        |       |
| Total expenses before depreciation          | 0                |                |                  | 0                      | 0      |       |
| Depreciation                                | 3,702            |                |                  | 0                      | 0      |       |
| Total expenses after depreciation           | 0                |                |                  | 0                      | 0      |       |
| <b>Total Expenses beginning of year</b>     | 4,749            |                |                  | 0                      | 0      |       |
| <b>Total Expenses end of year</b>           | 3,702            |                |                  |                        | 3,702  | 4,749 |

| 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   |  |
| <b>Receipts and other support</b>                               |                         |                                     |                               |                                   |                                   |        |        |  |
| Contributions   | 200                     | 0                                   | 200                           | 0                                 | 0                                 | 200    | 56,001 |  |
| Grant   | 0                       | 0                                   | 0                             |                                   |                                   | 0      | 0      |  |
| Membership dues   |                         | 0                                   | 0                             | 0                                 | 0                                 | 0      | 0      |  |
| Fees  | 0                       | 0                                   | 0                             | 0                                 | 0                                 | 0      | 0      |  |
| Special Events & Program Revenue:                               | 2,088                   | 0                                   | 2,088                         | 0                                 | 0                                 | 2,088  |        |  |
| Less expenses incurred for special events                       | 2,012                   | 0                                   | 0                             | 0                                 | 0                                 | 2,012  | 434    |  |
| <b>Net Special Events &amp; Program Revenue</b>                 | 76                      | 0                                   | 76                            | 0                                 | 0                                 | 663    | 633    |  |
| Non-concession sales  | 0                       | 0                                   | 0                             | 0                                 | 0                                 | 0      | 0      |  |
| Concession sales  | 2,088                   | 0                                   | 0                             | 0                                 | 0                                 | 2,088  | 1,067  |  |
| Value of Contributed Services:                                  |                         |                                     |                               |                                   |                                   |        |        |  |
| Governmental support  |                         |                                     | 0                             | 0                                 | 0                                 | 0      | 0      |  |
| Non governmental support  |                         |                                     | 0                             | 0                                 | 0                                 | 0      | 0      |  |
| Investment and dividends:                                       |                         |                                     |                               |                                   |                                   |        |        |  |
| Dividends and Interest income                                   | 0                       | 0                                   | 0                             | 0                                 | 0                                 | 0      | 0      |  |
| Gain on sale of investments                                     | 0                       | 0                                   | 0                             | 0                                 | 0                                 | 0      | 0      |  |
| Other   |                         | 0                                   | 0                             | 0                                 | 0                                 | 0      |        |  |
| Net assets released from restrictions                           | 0                       | 0                                   | 0                             | 0                                 | 0                                 | 0      | 0      |  |
|   |                         |                                     |                               | 0                                 |                                   |        |        |  |
| <b>Total Receipts and other support</b>                         | 2,288                   | 0                                   | 2,288                         | 0                                 | 0                                 | 2,288  | 56,634 |  |
|   |                         |                                     |                               | 0                                 | 0                                 |        |        |  |
| <b>Disbursements</b>  |                         |                                     |                               | 0                                 | 0                                 |        |        |  |
| Program services  |                         |                                     | 0                             | 0                                 | 0                                 | 0      |        |  |
| Management and general  |                         |                                     | 0                             | 0                                 | 0                                 | 0      |        |  |
| Fundraising   |                         |                                     | 0                             | 0                                 | 0                                 | 0      |        |  |
| Membership-Development  |                         |                                     | 0                             | 0                                 | 0                                 | 0      | 0      |  |
| <b>Total Disbursements</b>                                      | 0                       | 0                                   | 0                             | 0                                 | 0                                 | 0      |        |  |
| <b>Change in net assets</b>                                     | 2,288                   | 0                                   | 2,288                         | 0                                 | 0                                 | 2,288  | 56,634 |  |
| <b>Net assets at beginning of year</b>                          | 19,498                  | 0                                   |                               |                                   |                                   | 0      |        |  |
| <b>Net assets at the end of the year</b>                        | 2,142                   | 0                                   |                               | 0                                 | 0                                 | 0      |        |  |

Organization's Name : Paynes Creek Preservation alliance,Inc.

Fiscal Year: 2007-2008

Statement of Assets & Liabilities Resulting from Cash Transactions

|   | Year Ended | 2013                | 2012                 |
|---|------------|---------------------|----------------------|
| <b>Assets</b>                             |            |                     |                      |
| Cash:                                     |            |                     |                      |
| Checking Account                          |            | 386.16              | 19498.47             |
| Savings Account                           |            |                     |                      |
| Money Market Account                      |            |                     |                      |
| Investments, at cost: (Note 3)            |            |                     |                      |
| Stocks                                    |            |                     |                      |
| Bonds                                     |            |                     |                      |
| Mutual Funds                              |            |                     |                      |
| CDs                                       |            |                     |                      |
| Inventories, at cost                      |            |                     |                      |
| Fixed assets, at cost:                    |            | 1000                | 2100                 |
| Property                                  |            |                     |                      |
| Other                                     |            |                     |                      |
| Total Assets                              |            | <u>1386.16</u>      | <u>21598.47</u>      |
| <b>Liabilities and Net Assets</b>         |            |                     |                      |
| <b>Liabilities</b>                        |            |                     |                      |
| Debt                                      |            | 0                   | 0                    |
| Total Liabilities                         |            | <u>0</u>            | <u>0</u>             |
| <b>Net Assets</b>                         |            |                     |                      |
| Unrestricted:                             |            | 1386.16             | 2,100                |
| Available for operations                  |            |                     |                      |
| Designated for long term investment       |            | 0                   | 0                    |
| Total Unrestricted                        |            | <u>1,386</u>        | <u>2,100</u>         |
| Temporarily restricted net assets         |            | 0                   | 0                    |
| Permanently restricted net assets         |            | 0                   | 0                    |
| Total Restricted Assets                   |            | <u>0</u>            |                      |
| Total Net Assets                          |            | <u>1,386</u>        | <u>21,598</u>        |
| <b>Total Liabilities &amp; Net Assets</b> |            | <u><b>1,386</b></u> | <u><b>21,598</b></u> |



## Financial Statement Disclosure

The Financial Statement Disclosure presents written explanation for entries in the Statement of Assets & Liabilities Resulting from Cash Transactions; Statement of Cash Receipts, Expenditures, and Scholarships Paid and Statement of Functional Expenses. On the statements, a note (e.g. Note 3) is placed next to the category. This allows for ease in referencing. Also, Note 1 & 2 are not entered on to a Statement, start with Note 3. The examples are for cash or modified cash reporting.

The below disclosures or notes represent the type of reporting the Division is requesting. Required notes, for each CSO regardless of income or expenses, are indicated. Also, presented, are notes that will be included, if the item is applicable to your financial reporting. For instance, Related Party Transactions. There is an expectation by the Division of the CSOs to report all notes that are applicable to your CSO. All of the possibilities for entries are not presented here. To assist your CSO in determining which notes to include, refer to the CSO Handbook pages 3-7 to 3-8 and the publication: Preparing and Reporting on Cash - and Tax- Basis Financial Statements, by Michael J. Ramos for the American Institutes of Certified Public Accountants (AICPA), New York, N.Y.:1998. Also see [www.aicpa.org](http://www.aicpa.org)

A final comment, the Financial Statement Disclosure, will take up more than one page.

### (1) Organization

Paynes Creek Preservation Alliance, Inc. (Alliance) is a not for profit organization incorporated under the laws of the State of Florida and is a tax exempt organization under the Internal Revenue Code. A copy of the official registration and financial information may be obtained from the Division of Consumer Services by calling toll free 1-800-435-7352 within the State. Registration does not imply endorsement, approval or recommendations by the State.

The Alliance is funded primarily from contributions made by citizens and organizations within the state of Florida, as well as, North America. These contributions are used to promote public awareness and educational programs regarding the cultural and natural resources of the Paynes Creek area.

### (2) Summary of Significant Accounting Policies

#### (A) Basis of Accounting

The accompanying financial statements have been prepared on the (cash, modified cash or accrual) basis.

The use of the cash or modified cash basis requires elaboration because there are many variables or combinations when using these methods. Specifically, all CSOs will be reporting in a modified cash basis because they are reporting the Value of Contributed Services from Florida Park Service employees, see handbook page3-5. Additionally, there is an expectation for a summary of how receipts, disbursements, investments, inventory, contributions, etc...are reported if other than cash.

For instance:

The Friends 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, generally, are recognized when paid rather than when incurred. This basic approach is modified to include inventory, value of contributed services, fixed assets and related depreciation, liabilities for sales tax, employee payroll and pledges receivable from donors.

The CSO policy, summarized, for each item listed in the basis of accounting will need to be elaborated, individually under Note 2,C.

*Continued*

**Financial Statement Disclosure**

(B) Basis of Presentation

Net Assets and revenues and expenses (include gains & losses if reporting) are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Paynes Creek Alliance and changes therein are classified and reported as follows:

|   |            |
|---|------------|
| Unrestricted Net Assets - Define based on CSO financial guidelines. Refer to Handbook page 3-3.           | \$2,141.81 |
| Temporarily Restricted Net Assets - Define based on CSO financial guidelines. Refer to Handbook page 3-4. | \$0.00     |
| Permanently Restricted Net Assets - Define based on CSO financial guidelines. Refer to Handbook page 3-4. | \$0.00     |

Expand the summary here, for additional related policies, such as the handling of Net Assets Released from Restrictions.

(C) Present CSO financial polices, below, are some suggestions but not an exhaustive list: Policies are as discribed in the CSO Handbook, date November 2003. Property & Equipment, Cash Equivalents, Contributed Services, Functional Expenses, Use of Estimates, Concession sales, Non concession sales, Membership, Contributions, Investments, Fixed Assets, etc....

**Directions for notes 3, 4, 5, & 8 are given for accrual and cash methods. As a reminder, a modified cash basis can use a combination of accrual and cash methods. The presentation depends on the CSOs financial policies. Utilize both quantitative and qualitative explanations.**

(3) Investments N/A

For instance:

A summary of investments at June 30, 199X and 199Y is as follows:

|                               | Accrual         |               | Cash             |                 |
|-------------------------------|-----------------|---------------|------------------|-----------------|
|                               | Fair Value      |               | Cost at purchase |                 |
|                               | 199X            | 199Y          | 199X             | 199Y            |
| Money market and mutual funds | \$2,127         | 4,188         | \$2,000          | \$3,000         |
| U.S. treasury bonds and notes | 41,003          | 39,431        | \$30,000         | \$20,000        |
| Common stocks                 | 30,921          | 29,876        | 25,000           | 20,000          |
|                               | <u>\$74,051</u> | <u>73,495</u> | <u>\$57,000</u>  | <u>\$43,000</u> |

Summary will state the policy and detail what stock is owned. If this is an accrual presentation, include authorizations of returns and percentage used for that year.

**Continued**

**Financial Statement Disclosure**

(4) Fixed Assets (As applicable)

A summary of fixed assets at October 1, 2007 to September 30, 2013 is as follows

|  | Accrual    |                        | Cash             |      |
|--|------------|------------------------|------------------|------|
|  | Fair Value | Estimated useful lives | Cost at purchase |      |
|  | 2008       |                        | 2011             | 2010 |
| Computer, accessories & printer                | \$1,430    | 0 3 years              | 500              | 0    |
| ice maker needs repair                         | 500        | 0 5 years              | 1,500            |      |
| pop corn, snowcone, cotton candy machines      | 250        | 0                      | 250              |      |
| cotton candy machine purchased 2013            | \$2,180    | 0                      | 2,250            | 0    |
| Less accumulated depreciation and amortization | 0          | 0                      |                  |      |
|  | <u>\$0</u> | <u>0</u>               |                  |      |

(5) Net Assets N/A

This note expands how the CSO has expended temporarily restricted net assets for the year.

Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes at June 30, 199X and 199Y.

|  | Accrual          |               | Cash          |               |
|--|------------------|---------------|---------------|---------------|
|  | Accounts payable |               | Bills paid    |               |
|  | 199X             | 199Y          | 199X          | 199Y          |
| Partnership in Parks Project, Phase 1      |                  |               |               |               |
| Contractor, Construction of visitor center | \$105,000        | 55,000        | \$80,000      | 50,000        |
| Electricity                                | 23,000           | 7,000         | 10,000        | 5,000         |
|  | <u>128,000</u>   | <u>62,000</u> | <u>90,000</u> | <u>55,000</u> |

*Additional notes, using the above presentation method, can be used for Permanently Restricted Net Assets, Donor & Board -Designed Endowments, etc....*

(6) Commitments and Contingencies

Paynes Creek shares office space with staff and the entrance station, approximately 30 square feet.

Paynes Creek Preservation alliance has it's own supply shed.

**Continued**

**Financial Statement Disclosure**

(7) Related Party Transactions **N/A**

In connection with the operation of the Canoe Rental at Any State Park, the Friends entered into an agreement with ABC to provide operations and related maintenance as an independent operator. The owner of ABC is the same as the current Vice President of the Friends of Any State Park, Inc. This is an ongoing relationship with either party having the right to terminate the agreement upon sixty days of written notice.

Effective December 1, 199X and 199Y, respectively, the parties have agreed that ABC was to receive \_\_\_\_\_ % on each canoe rental collected after December 1, 199X.

At December 31, 199X and 199Y, approximately \$ \_\_\_\_\_ and \$ \_\_\_\_\_ were due to ABC for service fees due under this agreement for receipts collected but not remitted.

(8) Partnership in Parks **N/A**

This note details fundraising activity for the PIP project.

On March 1, 1999Y, the Friends commenced a Partnership in Parks project to develop a visitor center for Any State Park, Inc. Total project cost is \$ \_\_\_\_\_.

The project is projected to take \_\_\_\_\_ with an estimated completion date of \_\_\_\_\_. The completion of this project will represent Phase 1 of a 5 year project.

|         | Accrual                  |        | Cash          |        |
|---------|--------------------------|--------|---------------|--------|
|         | 199Y                     | 199X   | 199Y          | 199X   |
|         | Contributions Receivable |        | Contributions |        |
| Phase 1 | 101,000                  | 67,000 | 50,000        | 60,000 |
| Phase 2 | 5,000                    | 0      | 0             | 0      |
| Total   | 106,000                  | 67,000 | 50,000        | 60,000 |

*Continued*

**Financial Statement Disclosure**

(9) Value of Contributed Services (Required)

Give a written summary that provides a definition for the three categories.

A summary of contributed services from Paynes Creek Historic State Park at October 1, 2002 to September 30, 2003 is as follows: (See handbook page 3-5)

|                            | Cash<br>Cost a use |          |
|----------------------------|--------------------|----------|
|                            | 2008               | 2007     |
| Staff support              |                    |          |
| Park facilities            | 0                  |          |
| Park admission waived fees | 0                  |          |
|                            | <u>0</u>           | <u>0</u> |

The Value of Contributed Services is provided by the Paynes Creek Historic S.P., Division of Recreation and Parks, Department of Environmental Protection, State of Florida staff. The Div of Recreation and Parks operates in a cash based method therefore the provided information is provided in a cash basis.

(10) Allocation of Joint Costs N/A

During the year ended September 30, 2003, the Alliance conducted activities that included appeals for contributions and membership and incurred joint costs of approximately \$0.00. These activities included direct mail campaigns and special events with the Paynes Creek Preservation Alliance, Inc. Approximately \_\_\_0\_\_\_% of these joint costs were allocated to fund raising activities, \_\_\_0\_\_\_% to community education and etc....

(11) Amendment of the CSO Agreement N/A

The CSO Agreement was amended effective (date). State as applicable, the primary purpose of the amendment was to create.

(12) Merger N/A

The Friends (name) merged with the Friends of (name) effective (date). The primary purpose of the merger was to create ( give reason).  
The transference of funds were conducted ( explain).

**Other notes to consider: Loans, Leases, Personnel, Subsequent Events, Depreciation, etc....**