



## **CITY OF DORAL PARKS AND POLICE 4 KIDS FOUNDATION BOARD MEETING**

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**Wednesday, April 9, 2014 at 12:00 p.m.**  
**8401 NW 53<sup>rd</sup> Terrace, 3<sup>rd</sup> Floor Council Chambers**  
**Doral, FL 33166**

- 1. Call to Order / Roll Call of Foundation Members**
- 2. Approval of Minutes from February 19, 2014 and March 12, 2014**
- 3. Organizational Issues**
  - a. Incorporation of Foundation with the State of Florida
  - b. Directors and Officers Insurance
  - c. Provision of Legal Counsel/Services
  - d. Amendment of By-Laws to Reflect Current Structure and Objectives
- 4. Finances**
  - a. Current Balance
  - b. Outstanding Debts
  - c. 2013 Financial Audit of Foundation Finances
  - d. IRS Reporting – Form 990
- 5. Goals and Objectives of the Foundation**
  - a. Request Student Demographic Profile from Miami-Dade County Public Schools
  - b. Request Scope of Intervention Programming Based on Student Profile from Miami- Dade County Public Schools
  - c. Develop Short and Long Term Programming Goals for the Foundation
  - d. Identify and Develop Strategic Partnerships
- 6. Adjournment**

Anyone wishing to obtain a copy of an agenda item may contact the **City Clerk at 305-593-6725** or view the agenda packet on the City's website at [www.cityofdoral.com](http://www.cityofdoral.com) or at City of Doral Government Center, 8401 NW 53<sup>rd</sup> Terrace, Doral, Florida 3366 during regular business hours (Monday – Friday, 8:00 A.M. – 4:30 P.M.). Pursuant to Florida Statute 286.0105, anyone wishing to appeal any decision made by the City Council with respect to any matter considered at this meeting or hearing shall need a record of the proceedings and, for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.



# **CITY OF DORAL PARKS AND POLICE 4 KIDS FOUNDATION BOARD MEETING**

## **DRAFT MINUTES**

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**Wednesday, February 19<sup>th</sup>, 2014 at 12:00 p.m.**  
**8401 NW 53<sup>rd</sup> Terrace, 3<sup>rd</sup> Floor Council Chambers**  
**Doral, FL 33166**

### **1. Call to Order / Roll Call of Members**

Meeting was called to order at 12:23 p.m.

Councilwoman Bettina Rodriguez Aguilera	Present
Councilwoman Ana Maria Rodriguez	Present
Councilwoman Sandra Ruiz	Present
Vice Mayor Christi Fraga	Present
Mayor Luigi Boria	Present

Also present were:

John Herin, City Attorney  
Barbara Herrera, City Clerk

### **2. Discussion regarding the Goals and Objectives of the Parks and Police 4 Kids Foundation**

Motion to appoint the City of Doral City Council as the board of the Parks and Police 4 Kids Foundation made by Councilwoman Ruiz and seconded by Councilwoman Rodriguez Aguilera. By consensus, motion passes unanimously.

Motion to appoint the Mayor as Chair, the Vice Mayor as the Vice Chair, Councilwoman Ruiz as Treasurer, and Councilwoman Rodriguez as Secretary. By consensus, motion passes unanimously.

The City Manager addressed the Council regarding a request from the PGA Championship.

Discussion ensued by the Board.

Motion to direct the City Attorney to modify the By-Laws for approval by the City Council by drafting language to ensure that no future board can amend the by-laws without Council

approval; to allow one appointment per Councilmember to the Foundation with the Mayor appointing the member who is to be the Chair of the Board; and the terms of the board members to run concurrent with the term of the appointing Councilmember or one year, whichever comes first made by Vice Chair Fraga and seconded by Director Rodriguez Aguilera. By consensus, motion passes unanimously.

Motion to direct the City Attorney to research the transfer of insurance and to work with City Manager to proceed with the auditing of the Foundation's books made by Vice Chair Fraga and seconded by Director Rodriguez Aguilera. By consensus, motion passes unanimously.

Council will be sending their recommendations to the City Attorney.

By consensus, the Board determined that the Finance Director continue signing the checks for the Foundation.

Direction was given to the City Clerk to provide the Council with all minutes and financial information.

By consensus, the next meeting will be held on March 12, 2014 at noon.

**3. Discussion Regarding Possible Appointment of Officers**

**4. Discussion Regarding Possible Amendment to By-Laws**

**5. Adjournment**

Meeting adjourns at 1:12 p.m.

Respectfully submitted,

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Barbara Herrera, City Clerk

Motion to approve the minutes of the February 19, 2014 Parks and Police 4 Kids Meeting made by \_\_\_\_\_ and seconded by \_\_\_\_\_.

Director Ana Maria Rodriguez  
Director Bettina Rodriguez Aguilera  
Treasurer Sandra Ruiz  
Vice Chair Christi Fraga  
Chair Luigi Boria

APPROVED and ADOPTED this 9 day of April, 2014.

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LUIGI BORIA, CHAIR



# CITY OF DORAL PARKS AND POLICE 4 KIDS FOUNDATION BOARD MEETING

## DRAFT MINUTES

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**Wednesday, March 12<sup>th</sup>, 2014 at 12:00 p.m.**  
**8401 NW 53<sup>rd</sup> Terrace, 3<sup>rd</sup> Floor Council Chambers**  
**Doral, FL 33166**

### 1. Call to Order / Roll Call of Members

Meeting was called to order at 12:11 p.m.

Chairman Luigi Boria	Present
Director Christi Fraga	Present
Director Bettina Rodriguez Aguilera	Present
Director Ana Maria Rodriguez	Present
Director Sandra Ruiz	Present

Also present were:

Joe Carollo, City Manager  
John Herin, City Attorney  
Barbara Herrera, City Clerk  
Ronda Vangates, Assistant City Manager

The City Manager requested to have Assistant City Manager Ronda Vangates as the City Manager's liaison to the PP4K Board.

The Directors considered a Resolution establishing the Board of Directors of the Parks & Police 4 Kids, Inc. and ratifying the appointment of the City of Doral City Council as the Board of Directors.

**Motion to approve the Resolution with an amendment to the language in Section 2 to include Sandra Ruiz as Treasurer** made by Director Ruiz and seconded by Director Fraga. By consensus, motion passes unanimously.

**2. Discussion regarding the Goals and Objectives of the Parks and Police 4 Kids Foundation**

Ms. Barbie Hernandez, Director of Parks & Recreation, addressed Council regarding some of the PP4K programs.

Ms. Eliza Rassi, Finance Director, addressed the Council and clarified the audits that have taken place for PP4K and summarized what was pending.

**Motion to assign Treasurer Sandra Ruiz to speak with the Principal at Eugenia B. Thomas K-8 Center about the existing PP4K programs and to assign Director Rodriguez Aguilera to see about the programs that are in place with the Police and Parks & Recreation Department** made by Chairman Boria and seconded by Director Rodriguez Aguilera. By consensus, motion passes unanimously.

**Motion to invite representatives of all existing programs to make a presentation to the PP4K Board during its April 9, 2014 meeting** made by Director Ruiz and seconded by Chairman Boria. By consensus, motion passes unanimously.

**Motion to hold the next PP4K Board meeting on April 9, 2014 at noon** made by Director and seconded by Director Rodriguez Aguilera. By consensus, motion passes unanimously.

**3. Discussion Regarding Amendment to By-Laws**

**4. Adjournment**

Meeting adjourns at 12:53 p.m.

Respectfully submitted,

\_\_\_\_\_  
Barbara Herrera, City Clerk

Motion to approve the minutes of the March 12, 2014 Parks and Police 4 Kids Meeting made by \_\_\_\_\_ and seconded by \_\_\_\_\_.

Director Ana Maria Rodriguez  
Director Bettina Rodriguez Aguilera  
Treasurer Sandra Ruiz  
Vice Chair Christi Fraga  
Chair Luigi Boria

APPROVED and ADOPTED this 9 day of April, 2014.

\_\_\_\_\_  
LUIGI BORIA, CHAIR

# *State of Florida*

## *Department of State*

I certify from the records of this office that PARKS & POLICE 4 KIDS, INC. is a corporation organized under the laws of the State of Florida, filed on October 6, 2006.

The document number of this corporation is N06000010516.

I further certify that said corporation has paid all fees due this office through December 31, 2014, that its most recent annual report/uniform business report was filed on March 24, 2014, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the  
Great Seal of the State of Florida  
at Tallahassee, the Capital, this  
the Twenty-fourth day of March,  
2014*



*Ken DeFina*  
**Secretary of State**

Authentication ID: CC3494929659

To authenticate this certificate, visit the following site, enter this ID, and then follow the instructions displayed.

<https://efile.sunbiz.org/certauthver.html>

**Eliza Rassi (FN)**

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**From:** onlineweb@dos.myflorida.com  
**Sent:** Monday, March 24, 2014 11:50 AM  
**To:** Eliza Rassi (FN)  
**Subject:** Annual Report Filing -N06000010516 ;n06000010516-1c50048b-04fb-4dd4-bc2c-0f26b9f50b22  
**Attachments:** CC3494929659.pdf

**SUBJECT: PARKS & POLICE 4 KIDS, INC.**

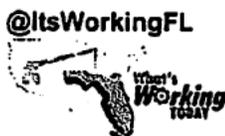
**DOCUMENT NUMBER:N06000010516**

In compliance with the request on your 2014 Annual Report, the certificate of status for the subject business entity is attached.

Should you have any questions regarding this matter, please telephone (850) 245-6056.

Division of Corporations

Letter Number: n06000010516-1c50048b-04fb-4dd4-bc2c-0f26b9f50b22



 The Department of State is leading the commemoration of Florida's 500th anniversary in 2013. For more information, please go to <http://www.vivaflorida.org>.

The Department of State is committed to excellence.  
Please take our [Customer Satisfaction Survey](#).

FLORIDA DEPARTMENT OF STATE  
DIVISION OF CORPORATIONS



## Detail by Entity Name

### Florida Non Profit Corporation

PARKS & POLICE 4 KIDS, INC.

### Filing Information

**Document Number** N06000010516  
**FEI/EIN Number** 061805457  
**Date Filed** 10/06/2006  
**State** FL  
**Status** ACTIVE

### Principal Address

8401 NW 53rd Terrace  
Attn: Finance Department  
DORAL, FL 33166

Changed: 02/22/2013

### Mailing Address

8401 NW 53rd Terrace  
Attn: Finance Department  
DORAL, FL 33166

Changed: 02/22/2013

### Registered Agent Name & Address

CAROLLO, JOE  
8401 NW 53rd Terrace  
Attn: Finance Department  
DORAL, FL 33166

Name Changed: 02/22/2013

Address Changed: 02/22/2013

### Officer/Director Detail

#### **Name & Address**

Title CHMN

BORIA, LUIGI, MAYOR  
8401 NW 53rd Terrace  
Attn: Finance Department  
DORAL, FL 33166

Title VC

FRAGA, CHRISTI, VICE MAYOR  
8401 NW 53rd Terrace  
Attn: Finance Department  
DORAL, FL 33166

Title Treasurer

RUIZ, SANDRA, COUNCILWOMAN  
 8401 NW 53rd Terrace  
 Attn: Finance Department  
 DORAL, FL 33166

Title BOARD MEMBER

RODRIGUEZ, ANA MARIA, COUNCILWOMAN  
 8401 NW 53rd Terrace  
 Attn: Finance Department  
 DORAL, FL 33166

Title BOARD MEMBER

RODRIGUEZ-AGUILERA, BETTINA  
 8401 NW 53rd Terrace  
 Attn: Finance Department  
 DORAL, FL 33166

### Annual Reports

Report Year	Filed Date
2012	01/11/2012
2013	02/22/2013
2014	03/24/2014

### Document Images

<a href="#">03/24/2014 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">02/22/2013 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">01/11/2012 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">01/28/2011 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">01/11/2011 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">06/22/2010 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">03/19/2009 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">03/03/2008 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">05/01/2007 -- ANNUAL REPORT</a>	View image in PDF format
<a href="#">10/06/2006 -- Domestic Non-Profit</a>	View image in PDF format



**PARKS & POLICE 4 KIDS, INC.  
BYLAWS**

**ARTICLE I  
NAME AND PURPOSES**

**SECTION 1. NAME.** The name of the corporation is Parks & Police 4 Kids, Inc. (the “Corporation”).

**SECTION 2. PURPOSES.** The Corporation is organized to provide child welfare and family services consistent with the Articles of Incorporation of the Corporation and to engage in any other activities incidental to the foregoing purposes for which a corporation may be organized under the Florida Not-For-Profit Corporation Act; provided, however, that the Corporation shall be organized and operated exclusively for charitable, scientific, and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

**SECTION 3. DISSOLUTION.** Upon dissolution of the Corporation, the Board of Directors after paying or making adequate provision for the payment of all of the liabilities of the Corporation shall distribute any remaining assets to the City of Doral, a Florida Municipal Corporation (the “City”). However, if the City is not then in existence or no longer a qualified distributee, or unwilling to or unable to accept the distribution, then the assets of the Corporation shall be distributed to a fund, foundation, or corporation organized and operated exclusively for the purposes specified in section 501(c)(3) of the Internal Revenue Code (or corresponding section of any future federal tax code).

**SECTION 4. REGISTERED AGENT.** The City Manager of the City of Doral shall be the registered agent for the Corporation.

**ARTICLE II  
MEMBERS**

The Corporation shall have no members.

### **ARTICLE III BOARD OF DIRECTORS**

**SECTION 1. GENERAL POWERS.** Except as set forth herein, the affairs of the Corporation shall be managed by or under the direction of its Board of Directors (hereinafter, the "Board"). The Board shall elect its own officers and adopt rules of procedure.

**SECTION 2. NUMBER, TENURE AND QUALIFICATIONS AND DUTIES.** The Board shall consist of not less than one (1) or more than five (5) persons. Each Director shall serve for a term of one (1) year. Pursuant to Section 2.02(iv) of the City Charter, the Mayor of the City of Doral shall appoint all members of the Board subject to the approval of the City Council. The initial Board shall consist of Alberto J. Ruiz, Ana M. Rodriguez, J.R. Steinbauer, Bibiana Salmon, and Clemente Vera, whose terms shall expire on December 31, 2009.

**SECTION 3. RESIGNATION AND REMOVAL.** A Director may resign at any time by providing notice to the Secretary in writing. A Director may be removed by a 4/5 vote of the Board after determining that the Director is not contributing positively to the mission of the Corporation or by a majority vote of the City Council. Any Director who, without being excused by the Board President, misses three (3) consecutive meetings shall be deemed to have resigned.

**SECTION 4. REGULAR MEETINGS.** The annual meeting shall be held during the fall at which time Directors and Officers up for election shall be elected. Elected terms will correspond to the calendar year. Meetings of the Board shall be held at least quarterly.

**SECTION 5. SPECIAL MEETINGS.** Special meetings of the Board may be called by the Secretary at the request of the President or Directors constituting 3/5 or more of the Board members.

**SECTION 6. NOTICE.** Notice of the annual meeting and any regular meeting of the Board and any committee thereof, shall be given at least five (5) days previous thereto by written notice delivered to each Director at his or her physical or email address as shown on the records of the Corporation. Special meetings may be called upon at least twenty-four (24) hours notice delivered by telephone, confirmed facsimile, confirmed email, hand delivery or overnight delivery by an overnight courier service with a reputable delivery tracking system.

**SECTION 7. QUORUM.** 3/5 of the Directors must be present in person in order to constitute a quorum for the transaction of business at any meeting of the Board. If less than a quorum is present the meeting may adjourn without further notice.

**SECTION 8. ELECTRONIC PARTICIPATION.** The Board, or any committee thereof, may participate in and act at any meeting through the use of a conference telephone or other communications equipment, including computers, by means of which all persons participating in the meeting can communicate with each other. Participation in such meeting shall constitute attendance at the meeting and but shall not be counted as part of the quorum.

**SECTION 9. MANNER OF ACTING.** The act of a majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board, unless the act of a greater number is required by statute or these Bylaws. No Director may act by proxy on any matter.

**SECTION 10. INFORMAL ACTION BY DIRECTORS.** The authority of the Board, or any committee thereof, may be exercised without a meeting if a written consent, setting forth the action taken, is signed by a majority (or such greater number if required by law or these Bylaws) of the Directors.

**SECTION 11. COMPENSATION.** The elected Directors shall not receive any compensation for serving on the Board and shall not become a paid officer, agent, or employee of the Corporation while a member of the Board.

#### **ARTICLE IV OFFICERS**

**SECTION 1. OFFICERS.** The Officers of the Corporation shall be a President, Vice President, Secretary, Treasurer and such other officers as may be elected or appointed by the Board from among the members of the Board. Officers whose authority and duties are not prescribed in these Bylaws shall have the authority and perform the duties prescribed by the Board.

**SECTION 2. ELECTION AND TERM OF OFFICE.** The Officers of the Corporation shall be elected at the Annual Meeting of the Board. Terms of office will correspond to the calendar year. All elected Officers shall hold office for a period of one year unless they resign or are removed by the Board earlier.

**SECTION 3. RESIGNATION AND REMOVAL OF OFFICERS.** Any Officer elected or appointed by the Board may be removed by the Board whenever in its judgment the best interests of the Corporation would be served thereby. Any Officer may resign at any time upon written notice to the Board President.

**SECTION 4. EXECUTIVE DIRECTOR.** The Executive Director, if one is appointed by the Board, shall report to the Corporation Board and be responsible for the day to day operations of the Corporation and implementing the directives established by the Board.

**SECTION 5. PRESIDENT OF THE BOARD.** The President of the Board shall preside at all regular and special meetings of the Board. The President shall perform such other duties as are required by the Board. The President shall also serve as an ex-officio member of each standing committee that may be created.

**SECTION 6. SECRETARY.** The Secretary shall record the minutes of the meetings of the Board; see that all notices are duly given in accordance with the provisions of these Bylaws or as required by law; be custodian of the corporate records; and perform all duties incident to the office of secretary.

**SECTION 7. TREASURER.** The Treasurer shall be responsible for monitoring the financial reports of the Corporation and making sure that corporate limits are maintained. The Treasurer shall report at every regular meeting of the Board on the Corporation's financial status.

**ARTICLE V  
CONTRACTS, CHECKS, DEPOSITS AND GIFTS**

**SECTION 1. CONTRACTS.** The Board may authorize any officer or agent of the Corporation to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

**SECTION 2. CHECKS, DRAFTS, ETC.** All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers or agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board.

**SECTION 3. DEPOSITS.** All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board may designate.

**SECTION 4. GIFTS.** The Board may accept on behalf of the Corporation any contribution, gift, bequest or devise for the general purposes or for any special purpose of the Corporation.

**ARTICLE VI  
FISCAL YEAR**

The fiscal year of the Corporation shall begin October 1 and end on September 30 of each year.

**ARTICLE VII  
AMENDMENTS**

The Board may propose and adopt amendments to these Bylaws.

**UNANIMOUS WRITTEN CONSENT OF  
THE BOARD OF DIRECTORS OF  
PARKS & POLICE 4 KIDS, INC.  
IN LIEU OF A MEETING**

The undersigned, being the all of the members of the Board of Directors of PARKS & POLICE 4 KIDS, Inc., a Florida non-profit corporation (the "Corporation"), acting pursuant to the provisions of Section 617.0821 of the Florida Not For Profit Corporation Act, do hereby waive all notice of the time, place and purposes of a meeting of the Board of Directors of the Corporation and do hereby consent and agree to the adoption of the following resolutions by this written consent:

RESOLVED, that the Bylaws prepared by counsel to the Corporation and presented to the Board are hereby adopted as the Bylaws of the Corporation and are ordered to be made part of the permanent records of the Corporation.

**[ SIGNATURE PAGE FOLLOWS ]**

IN WITNESS WHEREOF, the undersigned, being the sole member of the Board of Directors of the Corporation, have executed this unanimous written consent as of this 8 day of September 2009.

DIRECTORS:

  
Yvonne Soler-McKinley

J:\JMJDoral\Written Consent of Board of Directors.doc





**The City of Doral**



8300 NW 53rd Street, Suite 101  
Doral, Florida 33166  
Phone: 305-593-6725  
Fax: 305-406-6722

# INVOICE

**DATE:** March 24, 2014  
**INVOICE #** PP4K2014-ANNUAL  
**FOR:** Parks & Police 4 Kids  
**BILL TO:** Councilwoman Ruiz  
PP4K TREASURER

DESCRIPTION	AMOUNT
Sunbiz Registration 2014 Parks & Police 4 Kids non for profit org.	\$70.00
<b>SUBTOTAL</b>	<b>\$70.00</b>
<b>TAX RATE</b>	
<b>SALES TAX</b>	0.00
<b>OTHER</b>	0.00
<b>TOTAL</b>	<b>70.00</b>

Make all checks payable to City of Doral. If you have any questions concerning this invoice, contact our office at, 305-593-6725.

**DUE**

**Eliza Rassi (FN)**

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**From:** donotreply@sunbiz.org  
**Sent:** Monday, March 24, 2014 11:51 AM  
**To:** Eliza Rassi (FN)  
**Subject:** Sunbiz.org Payment Receipt

Thank you for submitting your payment to **Florida Department of State, Division of Corporations**. This email will serve as confirmation that your payment was received by our office. Your filing will be posted on our website <http://www.sunbiz.org/> within 1-3 business days.

The transaction information is listed below:

**Receipt Number:** 3609343734  
**Transaction Date/Time:** 3/24/2014 10:49:58 AM  
**Card Number:** XXXX XXXX XXXX 1000  
**Card Type:** American Express  
**Approval Code:** 219381  
**Payment Amount:** \$70.00  
**Document Number:** N06000010516

# SAUGAR. P.A.

=====

"Certified Public Accountant"

## Invoice

Invoice Number:  
2140301

Invoice Date:  
3/13/14

1609 S.W. 57th Avenue  
Miami, Florida 33155-2134

Telephone Number: (305) 266-3008  
Facsimile Number: (305) 266-1008

Client:

*Parks & Police 4 Kids, Inc.  
8401 N.W. 53rd Terrace  
Attn: Finance Department  
Doral, FL 33166*

Customer ID:  
*parks&police*

**PAYMENT TERMS**  
*Due upon receipt*

DESCRIPTION

Amount

Services rendered related for the organization's fiscal year ending September 30, 2012 as approved by the board of directors on November 18, 2013. Agreed-upon procedures related to the review of the accounting records, by-laws and other docs to determine the accuracy and completeness.

375.00

Subtotal 375.00

Total Invoice Amount 375.00

Check No:

Payment Received 0.00

**TOTAL** 375.00

*"It was a pleasure serving you.....We appreciate your business"*

# SAUGAR, P.A.

.....  
"Certified Public Accountant"

1609 S.W. 57<sup>th</sup> Avenue  
Miami, Florida 33155-2134

Telephone Number: (305) 266-3008  
Facsimile Number: (305) 266-1008

October 18, 2013

Members of the Board of Directors  
Parks & Police 4 Kids, Inc.  
8401 N.W. 53<sup>rd</sup> Terrace  
Attn: Finance Department  
Doral, FL 33166

I am pleased to confirm our understanding of the nature and limitations of the services that I am to provide for Parks & Police 4 Kids, Inc. (the Organization).

I will apply the agreed-upon procedures which the Members of the Board of Directors of the Organization have specified, as listed here; The procedures to be perform will involve reviewing the disbursements as reflected on the Organization's accounting records with the original source documents for the fiscal year ending September 30, 2012 for adequacy; review the 2 or 3 contracts/agreements with the funding agency/ies to determine compliance with the requirements as stipulated in the contractual agreement/s. At the completion of the work I will submit a report to the Board of Directors that will summarize the procedures performed and the findings.

This engagement is solely to assist the members of the board of directors of the Organization in determining the accuracy and relevance of the expenditures related to the Organization. The engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, I make no representation regarding the sufficiency of the procedures described in this report either for the purpose for which this report has been requested or for any other purpose. If for any reason, I am unable to complete the procedures, I will describe any restrictions on the performance of the procedures in the report.

Because the agreed-upon procedures described/listed in this report do not constitute an examination, I do not express an opinion. In addition, I have no obligation to perform any procedures beyond those described/listed in this report. Nonetheless, you may request that I perform additional services not contemplated by this engagement letter. If this occurs, I will communicate with you regarding the scope of the additional services and the estimated fees. My standard billing rate is \$125.00 an hour. I also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from me documenting such additional services, my services will continue to be governed by the terms of this engagement letter.

This report is intended solely for the use of the members of the board of directors, and should not be used by anyone other than these specified parties. The report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am able to start during the week of October 28, 2013 unless you have determined that you are prepared for me to start sooner and we agree on an earlier date. *A retainer of \$200.00 will be required before commencing the work.*

The fees for the services to be provide as mentioned above is \$750.00; in addition you will also be billed for local travel and other out-of-pocket costs that may be incurred in providing these services. In accordance with my firm policies, final payment in required upon completion of the work and prior to issuing of the report. The work may be suspended if your account becomes 10 days or more overdue and will not be resume until your account is paid in full. Interest shall accrue on all amounts overdue at the rate of one and half percent per month or the maximum lawful amount, whichever is less. If I elect to terminate my services for nonpayment, our engagement will be deemed to have been completed even if I have not completed the report. You will be obligated to compensate

Members of the Board of Directors  
Parks & Police 4 Kids, Inc.  
October 18, 2013  
Page 2 of 2

me for all time expended, reimburse me for all out-of-pocket expenditures including attorneys' fees and costs incurred in the enforcement of any of the provisions of this agreement including all costs of collection of all and any sums that remains unpaid.

I appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let me know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to me.

Very truly yours,

*Saugar. P.A.*

**RESPONSE:**

This letter correctly sets forth the understanding of Parks & Police 4 Kids, Inc.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_