



CITY OF DORAL PARKS AND POLICE 4 KIDS FOUNDATION BOARD MEETING

Wednesday, August 17, 2016 at 6:30 p.m.

Doral Government Center
3rd Floor Training Room
8401 NW 53rd Terrace
Doral, FL 33166

1. Call to Order / Roll Call of Foundation Members

Director Elizabeth Canchola
Director Fernando Horruitiner
Director Frank Silva
Director Jodi Steinbauer
Director Gerardo Vera

2. Approval of Minutes

A. July 13, 2016

3. Public Comments

4. Financial Items:

A. Update: Final submittal of Form 990, Form 3115, and Financial Statements for fiscal year ending on September 30, 2015 (Director Horruitiner)(Exhibit A)

B. Approval of C.P.A invoices for service rendered to submit the financial forms (Exhibit B)

5. Discussion Items:

A. Approval of PP4K Directors Business Cards (Exhibit C)

B. Recap: Back to School Night/ National Night Out Event (Parks & Recreation Department) (Exhibit D)

C. Update: Promotional Items Update (Parks & Recreation Department)

D. Update: Volunteer Appreciation Event

E. Update: After School Programs (Police Department)

F. Update: Post Council Meeting Recap of the PP4K Website (Director Canchola)

G. Discussion: PP4K Budget (Director Canchola)

6. New Business

7. Next Meeting Date

8. 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 or at City of Doral Government Center, 8401 NW 53rd 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

Wednesday, July 13, 2016 at 6:30 p.m.

Doral Government Center
3rd Floor Training Room
8401 NW 53rd Terrace
Doral, FL 33166

1. Call to Order / Roll Call of Foundation Members

Meeting was called to order at 6:33 pm.

Director Elizabeth Canchola	Present
Director Fernando Horruitiner	Present
Director Frank Silva	Present
Director Jodi Steinbauer	Present
Director Gerardo Vera	Present

Also present were:

Officer Noel Feliciano, Police Department
Lt. Daniel Muñecas, Police Department
Erin Weislow, Parks & Recreation Department
Connie Diaz, City Clerk

2. Approval of Minutes

A. June 28, 2016 Board Meeting

Motion to approve the minutes as amended made by Director Steinbauer and seconded by Director Canchola. By consensus, motion passes unanimously.

3. Public Comments

There were no comments made during public comments.

4. Elections - Director Positions

A. Chair

Motion to nominate Elizabeth Canchola as Chair made by Director Silva and seconded by Director Horruitiner. By consensus, motion passes unanimously.

B. Vice Chair

Motion to nominate Gerardo Vera as Vice Chair made by Director Silva and seconded by Chair Canchola. By consensus, motion passes unanimously.

5. Discussion Items:

A. Update: Back to School Night/ National Night Out Event (Parks & Recreation Department)

Erin Weislow, Parks and Recreation, provided the Board with an updated flyer as well as an update for the event.

By consensus, the Board requested the list of sponsors for the event.

B. Update: PP4K Marketing & Website (Director Canchola)

Elizabeth Canchola, Chair, addressed the Board and presented the item.

Evan Owen, Communications and Protocol Manager, addressed the Board and provided recommendations for the web address and the domains.

In addition, discussion ensued on the ways in which the PP4K Foundation can be marketed.

Motion to allow Vice Chair Vera to be in charge of the Board's social media accounts made by Director Silva and seconded by Director Horruitiner. By consensus, motion passes unanimously.

By consensus, the Board agreed to present the letter to Council requesting a section on the City's website during the August 10, 2016 Council Meeting at 6:00 pm.

6. New Business

Lt. Munecas and Officer Feliciano provided the Board an update on the After School Program and the number of calls received by the Police Department from the schools in Doral as well as the schools that were interested in implementing the program.

Motion to approve the implementation of the program at Renaissance Middle School (for the first half) and at John I. Smith Middle School (for the second half) in addition to reaching out to all the remaining schools to see who else may be interested for the future made by Chair Canchola and seconded by Director Steinbauer. By consensus, motion passes unanimously.

7. Next Meeting Date

By consensus, the Board agreed to meet on the 3rd Wednesday of every month at 6:30 pm.

Next meeting date: August 17, 2016

8. Adjournment

Meeting adjourns at 7:45 pm.

Respectfully submitted,

Connie Diaz, CMC
City Clerk

Motion to approve the minutes of the July 13, 2016 Parks and Police 4 Kids Meeting made by _____ and seconded by _____.

Director Elizabeth Canchola
Director Fernando Horruitiner
Director Frank Silva
Director Jodi Steinbauer
Director Gerardo Vera

APPROVED and ADOPTED this 17 day of August, 2016.

Elizabeth Canchola, CHAIR

Federal Tax Return

Form 990

Parks & Police 4 Kids, Inc.

Fiscal Year Ending September 30, 2015

SAUGAR, P.A.

Certified Public Accountant

1609 S.W. 57th Avenue

Miami, FL 33155

Telephone Number: (305) 266-3008

Facsimile Number: (305) 266-1008

Exhibit A

SAUGAR, P.A.

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

"Certified Public Accountant"

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

August 11, 2016

Parks & Police 4 Kids, Inc.
8401 N.W. 53rd Terrace
Doral, FL 33166

Dear Client,

I have prepared the 2015 Form 990 for Parks & Police 4 Kids, Inc. based on the information you provided. The return has been successfully e-filed and a copy is enclosed for Parks & Police 4 Kids, Inc.'s records.

There are no taxes or fees due with the return.

If you have any questions about the return(s) or about Parks & Police 4 Kids, Inc.'s tax situation during the year, please do not hesitate to call me at (305) 266-3008. I appreciate this opportunity to serve you.

Sincerely,

SAUGAR, P.A.

Privacy Notice

As a tax practitioner, I receive and collect nonpublic personal information from various forms and statements that you provide. I do not disclose such information unless you instruct me to do so. I maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

IRS e-file Signature Authorization for an Exempt Organization

Department of the Treasury Internal Revenue Service

For calendar year 2014, or fiscal year beginning 10/1, 2014, and ending 9/30, 2015

2014

Do not send to the IRS. Keep for your records.

Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.

Name of exempt organization: Parks & Police 4 Kids, Inc. Employer identification number: XX-XXXXXXX

Name and title of officer: Matilde Menendez Finance Director

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return.

1a Form 990 check here [X] b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 1b 119,650
2a Form 990-EZ check here [] b Total revenue, if any (Form 990-EZ, line 9) 2b
3a Form 1120-POL check here [] b Total tax (Form 1120-POL, line 22) 3b
4a Form 990-PF check here [] b Tax based on investment income (Form 990-PF, Part VI, line 5) 4b
5a Form 8868 check here [] b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c) 5b

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete.

Officer's PIN: check one box only

[X] I authorize SAUGAR, PA to enter my PIN XXXXX as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature Date 8/11/2016

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. XXXXXXXXXXXX do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature China A Saugar, CPA, CIA Date 7/19/2016

ERO Must Retain This Form—See Instructions Do Not Submit This Form To the IRS Unless Requested To Do So

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter social security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Header section A-M containing organization details: Name (Parks & Police 4 Kids, Inc.), EIN (06-1805457), address (8401 N.W. 53rd Terrace, Doral, FL 33166), and principal officer (Luigi Boria).

Part I Summary

Summary table with columns for line number, description, Prior Year, and Current Year. Includes sections for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature block and preparer information: Officer signature (Matilde Menendez, CPA), date (8/11/2016), and preparer details (China A Saugar, CPA, CIA).

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
Throught a joint effort with the City of Doral and the School System, the Organization provides funding for after-school care that provide a safe and positive learning environment. Other programs provide educational training for young adults, leadership opportunities, various community services and programs to promote a drug free life style.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 15,546 including grants of \$ 0) (Revenue \$)
Provide events and activities that help lower the drop-out rate of students at risk and promote a positive attitude. These programs incorporated games, music, and organized sports that help keep kids off the street by providing a supervised and safe environment.

4b (Code:) (Expenses \$ 21,855 including grants of \$ 0) (Revenue \$)
Back to school supplies and events. Assist the children of low-income families with the required school supplies for the new school year. Provide various children's back to school activities/events in a safe and supervise environment.

4c (Code:) (Expenses \$ 1,174 including grants of \$ 0) (Revenue \$)
After-School care programs (including field trips) that help lower the drop-out rate of students at risk and promote a positive attitude. These programs incorporate games and orgainzed sports that help keep kids off the street in a safe and supervised environment.

4d Other program services. (Describe in Schedule O.)
(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses 38,575

Exhibit A

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI		X
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions).		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		X

Exhibit A

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Exhibit A

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Exhibit A

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) Luigi Boria ----- Chairman of the Board	2.00 ----- 40.00	X					95,554		
(2) Christi Fraga ----- Vice Chair/Director	2.00 ----- 40.00	X					45,725		
(3) Sandra Ruiz ----- Treasurer/Director	2.00 ----- 40.00	X					45,725		
(4) Ana Maria Rodriguez ----- Board Member/Director	2.00 ----- 40.00	X					45,725		
(5) Pedro E. Cabrera ----- Board Member/Director	2.00 ----- 40.00	X					45,725		
(6) -----									
(7) -----									
(8) -----									
(9) -----									
(10) -----									
(11) -----									
(12) -----									
(13) -----									
(14) -----									

Exhibit A

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total							0	278,454	0	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							0	278,454	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Exhibit A

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII.

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	83,542				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	19,899				
	g	Noncash contributions included in lines 1a-1f: \$		17,099				
	h	Total. Add lines 1a-1f ▶		103,441				
	Program Service Revenue	2a	Business Code		0			
		b	Business Code		0			
c		Business Code		0				
d		Business Code		0				
e		Business Code		0				
f		All other program service revenue		0				
g		Total. Add lines 2a-2f ▶		0				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		0				
	4	Income from investment of tax-exempt bond proceeds ▶		0				
	5	Royalties ▶		0				
	6a	Gross rents	(i) Real	(ii) Personal				
	b	Less: rental expenses						
	c	Rental income or (loss)	0	0				
	d	Net rental income or (loss) ▶			0			
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b	Less: cost or other basis and sales expenses	0	0				
	c	Gain or (loss)	0	0				
	d	Net gain or (loss) ▶			0			
	8a	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18	a	0				
	b	Less: direct expenses	b	0				
	c	Net income or (loss) from fundraising events ▶			0			
9a	Gross income from gaming activities. See Part IV, line 19.	a	0					
		b	Less: direct expenses	b	0			
		c	Net income or (loss) from gaming activities ▶			0		
10a	Gross sales of inventory, less returns and allowances	a	0					
		b	Less: cost of goods sold	b	0			
		c	Net income or (loss) from sales of inventory ▶			0		
Miscellaneous Revenue			Business Code					
11a	Administrative and support svcs-In-Kind	561000	16,209					
b	Business Code		0					
c	Business Code		0					
d	All other revenue		0					
e	Total. Add lines 11a-11d ▶		16,209					
12	Total revenue. See instructions. ▶		119,650	0	0	0		

Exhibit A

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	0			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	0			
11	Fees for services (non-employees):				
a	Management	0			
b	Legal	0			
c	Accounting	3,020		3,020	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0			
12	Advertising and promotion	0			
13	Office expenses	856		856	
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0	0	0	0
23	Insurance	989		989	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	After-School Care Program and Music Program	16,720	16,720		
b	Legacy Gala	21,080		21,080	
c	Back to School Event	21,855	21,855		
d	Admin and Acctg services In-Kind	16,209		16,209	
e	All other expenses	0			
25	Total functional expenses. Add lines 1 through 24e	80,729	38,575	42,154	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Exhibit A

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)	
		Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing	85,861	1	127,065
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	0	3	4,874
	4	Accounts receivable, net	0	4	0
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	6,949	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	0		
		10a	0		
	b	Less: accumulated depreciation	0	10c	0
		10b	0		
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
14	Intangible assets	0	14	0	
15	Other assets. See Part IV, line 11	0	15	0	
16	Total assets. Add lines 1 through 15 (must equal line 34)	92,810	16	131,939	
Liabilities	17	Accounts payable and accrued expenses	1,790	17	1,998
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0	25	0
	26	Total liabilities. Add lines 17 through 25	1,790	26	1,998
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	91,020	27	129,941
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	91,020	33	129,941	
34	Total liabilities and net assets/fund balances	92,810	34	131,939	

Exhibit A

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	119,650
2	Total expenses (must equal Part IX, column (A), line 25)	2	80,729
3	Revenue less expenses. Subtract line 2 from line 1	3	38,921
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	91,020
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	129,941

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Public Charity Status and Public Support

2014

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization Parks & Police 4 Kids, Inc.	Employer identification number 06-1805457
--	---

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
				Yes	No		
(A)							
(B)							
(C)							
(D)							
(E)							
Total						0	0

Exhibit A

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	55,340	99,020	62,959	5,462	100,903	323,684
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge					16,209	16,209
4 Total. Add lines 1 through 3	55,340	99,020	62,959	5,462	117,112	339,893
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						339,893

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	55,340	99,020	62,959	5,462	117,112	339,893
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 Total support. Add lines 7 through 10						339,893
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	100.00%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	100.00%
16a 33 1/3% support test—2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Exhibit A
Schedule B
 (Form 990, 990-EZ,
 or 990-PF)

Schedule of Contributors

OMB No. 1545-0047

2014

Department of the Treasury
 Internal Revenue Service

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
 Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

Name of the organization Parks & Police 4 Kids, Inc.	Employer identification number 06-1805457
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Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Exhibit A

Name of organization Parks & Police 4 Kids, Inc.	Employer identification number 06-1805457
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	City of Doral 8401 N.W. 53rd Street Doral FL 33166 Foreign State or Province: _____ Foreign Country: _____	\$ 99,751	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	Laserland and Adventure 9065 N.W. 13th Terrace Doral FL 33172 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
-----	_____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	_____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	_____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	_____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Exhibit A

Name of organization Parks & Police 4 Kids, Inc.	Employer identification number 06-1805457
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	Support services Administrative and Mgmt services	\$ 16,209	9/30/2015
2	500 admission tickets to Laserland	\$ 5,000	7/24/2015
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Exhibit A

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Parks & Police 4 Kids, Inc.

Employer identification number

06-1805457

Form 990, Part VI, Section B, Line 11a and 11b: A draft copy of the completed Form 990 and all

the required attachments (i.e. schedules and forms) is provided to the Finance Director for

review. Once it is reviewed by the Finance Director, a copy of the Form with the attachments

is provided to each member of the board of directors for review and approval. Once it is

approved, the tax return is filed with the Service.

Form 990, Part VI, Section B, Line 12c: All elected officials attend an ethics training course

that it is offered by the Miami-Dade County Commission on Ethics and Public Trust at least

once annually. This Ethics training include the conflict of interest policy.

Form 990, Part VII, Section A, Line 1a: The members of the board of directors are employee of

a related organization. The administrative services provided by the board members are donated

in-kind.

Form 990, Part VI, Section C, Line 19: The governing documents including the conflict of

interest policy and financial statements are available on the website. In addition, for any

person that does not have internet access, they can request the documents and it will be made

available.

Form 990, Part VI, Section B, Line 15a and b: The Organization does not have employees. The

City of Doral provides In-Kind administrative and support services to the Organization during

the year. Other In-Kind goods and services are provided by various entities and individuals.

Form 990, Part XII, Section 1, Line 1: The Organization has elected to change its reporting

method of accounting from prior years from the cash basis to the accrual basis for tax return

filing. The annual financial statements are prepare based on the Accrual Basis of Accounting.

The preparation of the tax return on the accrual basis will facilitate the comparison of the

financial reports with the tax return. Please see attached Form 3115 requesting the change in

the accounting method of reporting. The change requested is an "Automatic Change" from the

Cash to the Accrual Basis, DCN 122.

Exhibit A

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

		Cash	Noncash
1	Federated Campaigns	1	
2	Membership dues	2	
3	Fundraising events	3	
4	Related organizations	4	83,542
5	Government grants (contributions)	5	
6	All other contributions, gifts, grants, and similar amounts not included above:		
	Contributions	2,800	
	In-Kind contributions		17,099
	Other contributions total	6	17,099
7	Total	7	17,099

Part X, Line 3 (990) - Pledges and Grants Receivable

		Pledges and grants receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1	Pledges/Contributions Receivable		4,874		
2					
3					
4					
5					
6					
7					
8					
9					
10					
11	Total pledges and grants receivable	0	4,874	0	0

TAXPAYER COPY

Return Name: Parks & Police 4 Kids, Inc. 990 Final

SSN: 061805457

DCN: 6543442016224ozhhzbh

Status: Accepted

Refund: 0

Status Date: 8/11/2016

Jurisdiction: Federal

Type: 990

Sub Type: Federal

Service Center: Unknown

Current Acknowledgement Detail

Acceptance Code: Accepted

Debt Code:

PIN Indicator:

Payment Ack: ---

Birth Date Validity: ---

Number of Errors: 0

Error Rejected Codes:

Ack Status Date: 8/11/2016

Expected Refund:: 0

EIC Indicator:

State-Only Code:

State Packet:

Status History

Created	8/11/2016
Transmitted to EFC	8/11/2016
Accepted	8/11/2016

Exhibit A

Application for Change in Accounting Method

OMB No. 1545-0152

► Information about Form 3115 and its separate instructions is at www.irs.gov/form3115.

Name of filer (name of parent corporation if a consolidated group) (see instructions) Parks & Police 4 Kids, Inc.	Identification number (see instructions) 06-1805457
Number, street, and room or suite no. If a P.O. box, see the instructions. 8300 N.W. 53rd Street	Principal business activity code number (see instructions) 813410
City or town, state, and ZIP code Doral, Florida 33166	Tax year of change begins (MM/DD/YYYY) 10/01/2014 Tax year of change ends (MM/DD/YYYY) 09/30/2015
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	Name of contact person (see instructions) Matilde G. Menendez, CPA, CGMA
	Contact person's telephone number (305) 593-6725, Ext 4000

If the applicant is a member of a consolidated group, check this box.

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box.

Check the box to indicate the type of applicant.

Individual Cooperative (Sec. 1381)
 Corporation Partnership
 Controlled foreign corporation (Sec. 957) S corporation
 10/50 corporation (Sec. 904(d)(2)(E)) Insurance co. (Sec. 816(a))
 Qualified personal service corporation (Sec. 448(d)(2)) Insurance co. (Sec. 831)
 Exempt organization. Enter Code section ► **501(c)(3)** Other (specify) ►

Check the appropriate box to indicate the type of accounting method change being requested.
See instructions.
 Depreciation or Amortization
 Financial Products and/or Financial Activities of Financial Institutions
 Other (specify) ►

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes (1) all relevant information requested on this Form 3115 (including its instructions), and (2) any other relevant information, even if not specifically requested on Form 3115. **The taxpayer must attach all applicable statements requested throughout this form.**

Part I Information for Automatic Change Request

	Yes	No
1 Enter the applicable designated automatic accounting method change number ("DCN") for the requested automatic change. Enter only one DCN, except as provided for in guidance published by the IRS. If the requested change has no DCN, check "Other," and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions.		
a (1) DCN: <u>122</u> (2) DCN: _____ (3) DCN: _____ (4) DCN: _____ (5) DCN: _____ (6) DCN: _____ (7) DCN: _____ (8) DCN: _____ (9) DCN: _____ (10) DCN: _____ (11) DCN: _____ (12) DCN: _____		
b Other <input type="checkbox"/> Description ► _____		
2 Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If "Yes," attach an explanation.		✓
3 Has the filer provided all the information and statements required (a) on this form and (b) by the List of Automatic Changes under which the applicant is requesting a change? See instructions.	✓	
Note: Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.		

Part II Information for All Requests

	Yes	No
4 During the tax year of change, did or will the applicant (a) cease to engage in the trade or business to which the requested change relates, or (b) terminate its existence? See instructions.		✓
5 Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1)?		✓
If "No," go to line 6a.		
If "Yes," the applicant cannot file a Form 3115 for this change. See instructions.		

Sign Here Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Signature of filer (and spouse, if joint return) _____ Date _____ Name and title (print or type)
Matilde G. Menendez, CPA, Finance Director

Preparer (other than filer/applicant)	Print/Type preparer's name China A. Saugar, CPA, CIA	Preparer's signature <i>China A. Saugar, CPA, CIA</i>	Date
	Firm's name ► SAUGAR, PA		

Exhibit A

Part II Information for All Requests (continued)		Yes	No
6a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) under examination (see instructions)? If "No," go to line 7a.		✓
b	Is the method of accounting the applicant is requesting to change an issue under consideration (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s))? See instructions.		
c	Enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		
d	Has a copy of this Form 3115 been provided to the examining agent identified on line 6c?		
7a	Does audit protection apply to the applicant's requested change in method of accounting? See instructions. If "No," attach an explanation.	✓	
b	If "Yes," check the applicable box and attach the required statement. <input checked="" type="checkbox"/> Not under exam <input type="checkbox"/> 3-month window <input type="checkbox"/> 120 day: Date examination ended ▶ _____ <input type="checkbox"/> Method not before director <input type="checkbox"/> Negative adjustment <input type="checkbox"/> CAP: Date member joined group ▶ _____ <input type="checkbox"/> Audit protection at end of exam <input type="checkbox"/> Other		
8a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) before Appeals and/or a federal court? If "No," go to line 9.		✓
b	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? See instructions. If "Yes," attach an explanation.		
c	If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a federal court. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		
d	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 8c?		
9	If the applicant answered "Yes" to line 6a and/or 8a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a federal court.		
10	If for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a federal court, with respect to a federal income tax return of a partner, member, or shareholder of that entity?		✓
11a	Has the applicant, its predecessor, or a related party requested or made (under either an automatic or non-automatic change procedure) a change in method of accounting within any of the five tax years ending with the tax year of change? If "No," go to line 12.		✓
b	If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.		
c	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		
12	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? If "Yes," for each request attach a statement providing (a) the name(s) of the taxpayer, (b) identification number(s), (c) the type of request (private letter ruling, change in method of accounting, or technical advice), and (d) the specific issue(s) in the request(s).		✓
13	Is the applicant requesting to change its overall method of accounting? If "Yes," complete Schedule A on page 4 of the form.	✓	

Exhibit A

Part II Information for All Requests (continued)	Yes	No			
<p>14 If the applicant is either (i) not changing its overall method of accounting, or (ii) changing its overall method of accounting and changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following (see instructions):</p> <p style="margin-left: 20px;">a The item(s) being changed.</p> <p style="margin-left: 20px;">b The applicant's present method for the item(s) being changed.</p> <p style="margin-left: 20px;">c The applicant's proposed method for the item(s) being changed.</p> <p style="margin-left: 20px;">d The applicant's present overall method of accounting (cash, accrual, or hybrid).</p> <p>15a Attach a detailed and complete description of the applicant's trade(s) or business(es).</p> <p style="margin-left: 20px;">b If the applicant has more than one trade or business, as defined in Regulations section 1.446-1(d), describe (i) whether each trade or business is accounted for separately; (ii) the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; (iii) the overall method of accounting for each trade or business; and (iv) which trade or business is requesting to change its accounting method as part of this application or a separate application.</p> <p style="margin-left: 20px;">Note: If you are requesting an automatic method change, see the instructions to see if you are required to complete Lines 16a–c.</p> <p>16a Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method.</p> <p style="margin-left: 20px;">b Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method.</p> <p style="margin-left: 20px;">c Include either a discussion of the contrary authorities or a statement that no contrary authority exists.</p> <p>17 Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions.</p> <p style="margin-left: 20px;">If "No," attach an explanation.</p> <p>18 Does the applicant request a conference with the IRS National Office if the IRS National Office proposes an adverse response?</p> <p>19a If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460 (see 19b), or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.</p> <table style="width:100%; border-collapse: collapse; margin-left: 20px;"> <tr> <td style="width: 33%; border-right: 1px solid black; padding: 2px;"> 1st preceding year ended: mo. 9 yr. 2012 \$ 99,020 </td> <td style="width: 33%; border-right: 1px solid black; padding: 2px;"> 2nd preceding year ended: mo. 9 yr. 2013 \$ 62,959 </td> <td style="width: 33%; padding: 2px;"> 3rd preceding year ended: mo. 9 yr. 2014 \$ 5,462 </td> </tr> </table> <p style="margin-left: 20px;">b If the applicant is changing its method of accounting for any long-term contract subject to section 460, in addition to completing 19a, enter the applicant's gross receipts for the 4th tax year preceding the tax year of change: 4th preceding year ended: mo. _____ yr. _____ \$ _____</p>	1st preceding year ended: mo. 9 yr. 2012 \$ 99,020	2nd preceding year ended: mo. 9 yr. 2013 \$ 62,959	3rd preceding year ended: mo. 9 yr. 2014 \$ 5,462	✓	✓
1st preceding year ended: mo. 9 yr. 2012 \$ 99,020	2nd preceding year ended: mo. 9 yr. 2013 \$ 62,959	3rd preceding year ended: mo. 9 yr. 2014 \$ 5,462			
Part III Information for Non-Automatic Change Request	Yes	No			
<p>20 Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request?</p> <p style="margin-left: 20px;">If "Yes," attach an explanation describing why the applicant is submitting its request under the non-automatic change procedures.</p> <p>21 Attach a copy of all documents related to the proposed change (see instructions).</p> <p>22 Attach a statement of the applicant's reasons for the proposed change.</p> <p>23 If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed?</p> <p style="margin-left: 20px;">If "No," attach an explanation.</p> <p>24a Enter the amount of user fee attached to this application (see instructions). ► \$ _____</p> <p style="margin-left: 20px;">b If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).</p>					

Exhibit A

Part IV Section 481(a) Adjustment		Yes	No
25	Does published guidance require the applicant (or permit the applicant and the applicant is electing) to implement the requested change in method of accounting on a cut-off basis? If "Yes," attach an explanation and do not complete lines 26, 27, and 28 below.		✓
26	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ \$ Increase 5,159 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the application, attach a list of the (a) name, (b) identification number, and (c) the amount of the section 481(a) adjustment attributable to each applicant. (see attached computation)		
27	Is the applicant making an election to take the entire amount of the adjustment into account in the tax year of change? If "Yes," check the box for the applicable elective provision used to make the election (see instructions). <input checked="" type="checkbox"/> \$50,000 de minimis election <input type="checkbox"/> Eligible acquisition transaction election	✓	
28	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		✓

Schedule A— Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

Part I Change in Overall Method (see instructions)																			
1	Check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Present method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description) Proposed method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)																		
2	Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 2a through 2g.																		
	<table border="1"> <thead> <tr> <th></th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>a Income accrued but not received (such as accounts receivable)</td> <td style="text-align: right;">\$ 949</td> </tr> <tr> <td>b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method.</td> <td style="text-align: center;">"None"</td> </tr> <tr> <td>c Expenses accrued but not paid (such as accounts payable).</td> <td style="text-align: right;">(1,791)</td> </tr> <tr> <td>d Prepaid expenses previously deducted</td> <td style="text-align: right;">6,000</td> </tr> <tr> <td>e Supplies on hand previously deducted and/or not previously reported</td> <td style="text-align: center;">"None"</td> </tr> <tr> <td>f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II.</td> <td style="text-align: center;">"None"</td> </tr> <tr> <td>g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ▶</td> <td style="text-align: center;">"None"</td> </tr> <tr> <td>h Net section 481(a) adjustment (Combine lines 2a–2g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 26.</td> <td style="text-align: right;">\$ (+) 5,159</td> </tr> </tbody> </table>		Amount	a Income accrued but not received (such as accounts receivable)	\$ 949	b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method.	"None"	c Expenses accrued but not paid (such as accounts payable).	(1,791)	d Prepaid expenses previously deducted	6,000	e Supplies on hand previously deducted and/or not previously reported	"None"	f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II.	"None"	g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ▶	"None"	h Net section 481(a) adjustment (Combine lines 2a–2g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 26.	\$ (+) 5,159
	Amount																		
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h Net section 481(a) adjustment (Combine lines 2a–2g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 26.	\$ (+) 5,159																		
3	Is the applicant also requesting the recurring item exception under section 461(h)(3)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																		
4	Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the federal income tax return or other return (such as, tax-exempt organization returns) for that period. If the amounts in Part I, lines 2a through 2g, do not agree with the amounts shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences. (See attached copy of the St of Financial Position and Activities for FYE 9/30/2014)																		
5	Is the applicant making a change to the overall cash method under Rev. Proc. 2002-28 (DCN "33")? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach a statement that provides the applicant's NAICS code. See instructions.																		

Part II Change to the Cash Method for Non-Automatic Change Request (see instructions)	
Applicants requesting a change to the cash method must attach the following information:	
1	A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
2	An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Park & Police 4 Kids, Inc.
Taxpayer I.D. No. 06-1805457

Form 3115 - Application for Change in Accounting Method from the Cash basis to the
Accrual Basis - DCN 122

Page 4, Part IV, Line 26 Summary of Section 481(a) Adjustment

Summary of Adjustments under Section 481(a)

	FYE 9/30/2014	FYE 9/30/2014	
	Cash Basis as reported on prior year	Accrual Basis as requested Acctg. Method Change	Computation of 481(a) Adjustment
A/R Prior Year-not 2014	\$ 0	\$ 949	\$ (949)
Revenues			
Contributions-Unrestricted	\$ 690	\$ 690	\$
Contributed Svcs-Unrestricted	1,272	1,272	
Gifts-in-kind - Unrestricted	3,500	3,500	
Total Revenues	5,462	5,462	0
Expenses			
Advertising & Promotion	268	268	
After School Care Program	222	222	
Back to School Supplies/Events	3,500	3,783	283
Special Events	6,972	6,972	
Student Activities-Field Trips	920	920	
Insurance - General Liability	1,010	1,010	
Legacy Gala	6,000		(6,000)
Licenses and Permits	95	95	
Professional Svcs-Acctg & Tx	375	1,883	1,508
Professional Svcs-Mgmt & Gen'l	1,272	1,272	
Total Expenses	20,634	16,424	(4,210)
Revenue less expenses	\$ (15,172)	\$ (10,962)	\$ 4,210
Including A/R prior years			(949)
Net effect including PY A/R			(5,159)
Taxable Income	0	0	0

The change in accounting method from the Cash Basis to the Accrual Basis reflects a decrease in total expenses of \$4,210.

The Organization is tax exempt under IRS Code Section 501 (c)(3) and it has no unrelated business income. Under either the cash or the accrual method, there is no taxable income.

The change in accounting method is requested solely to facilitate the comparison to the financial statements that are prepared based on the accrual basis of accounting.

Exhibit A

Parks & Police 4 Kids, Inc., Federal I.D. No. 06-1805457

Form 3115, Schedule A, Part I, Ln 4 Attachment

Prepared based on Accrual Basis

Parks & Police 4 Kids, Inc.
Statement of Activities
For the Year Ended September 30, 2014

	<u>Unrestricted</u>	<u>Total</u>
Support and Revenues		
Contributions	\$ 690	
Donated support	1,272	
In-Kind donation	<u>3,500</u>	
Total support and revenue		<u><u>5,462</u></u>
Expenses		
Programs:		
Advertising & promotion	268	
After-school care program	222	
Back to School Supplies/Events	3,782	
Special events	6,972	
Student activities-field trips	920	
Administration:		
Insurance - general liability	1,010	
Licenses and permits	95	
Professional Services:		
Accounting and tax related services	1,883	
Management and administration	<u>1,272</u>	
Total expenses		<u><u>16,424</u></u>
Change in net assets		(10,962)
Net assets at beginning of year		<u><u>101,982</u></u>
Net assets at end of year		<u><u>\$ 91,020</u></u>

See Independent Accountant's Compilation Report

Parks & Police 4 Kids, Inc.
(A Florida Not-For-Profit Corporation)

FINANCIAL STATEMENTS
For the Year Ended September 30, 2015

Parks & Police 4 Kids, Inc.
(A Florida Not-For-Profit Corporation)
FINANCIAL STATEMENTS

For the Year Ended September 30, 2015

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Exhibit A
SAUGAR, P.A.

=====

“Certified Public Accountant”

Independent Accountant’s Compilation Report

To the Board of Directors
Parks & Police 4 Kids, Inc.
Doral, Florida 33166

I have compiled the accompanying statement of financial position of Parks & Police 4 Kids, Inc. (a Florida nonprofit organization) as of September 30, 2015, and the related statement of activities for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

A statement of cash flows for the year ended September 30, 2015, has not been presented. Accounting principles generally accepted in the United States of America require that a statement of cash flows be presented when financial statements purport to present financial position and results of operations.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Saugar, P.A.

SAUGAR, PA
Certified Public Accountant

Miami, Florida
July 15, 2016

1609 S.W. 57th Avenue, Miami, Florida 33155-2134
Telephone Number (305) 266-3008 Facsimile Number (305) 266-1008

Exhibit A

Parks & Police 4 Kids, Inc.
Statement of Financial Position
September 30, 2015

ASSETS

Assets:

Cash and cash equivalent	\$ 127,065
Contributions receivable	2,000
Pledges receivable	<u>2,874</u>

Total Assets \$ 131,939

LIABILITIES AND NET ASSETS

Liabilities:

Accounts payable	\$ 498
Accrued expenses	<u>1,500</u>

Total Liabilities 1,998

Net Assets:

Unrestricted	<u>129,941</u>
--------------	----------------

Total liabilities and net assets \$ 131,939

See Independent Accountant's Compilation Report

Exhibit A

Parks & Police 4 Kids, Inc.
Statement of Activities
For the Year Ended September 30, 2015

	<u>Unrestricted</u>	<u>Total</u>
Support and Revenues		
Contributions	\$ 84,342	
Special Events	2,000	
Donated support	16,209	
In-Kind donation	<u>17,099</u>	
Total support and revenue		<u><u>119,650</u></u>
Expenses		
Programs:		
After-school care program	1,174	
Back to school event	21,855	
Music program	14,804	
Special events	742	
Administration:		
Administrative services	14,411	
General office expenses	427	
Insurance - general liability	989	
Legacy gala	21,080	
Licenses and permits	70	
Printing expense	358	
Professional services	3,020	
Support services	<u>1,798</u>	
Total expenses		<u>80,729</u>
Change in net assets		38,921
Net assets at beginning of year		<u>91,020</u>
Net assets at end of year		\$ <u><u>129,941</u></u>

See Independent Accountant's Compilation Report



Minuteman Press of Doral
 2818 NW 79th Ave.
 Miami, FL 33122
 Phone: 305-477-2817
 Web: www.doralprinting.com
 E-mail: doral@minutemanpress.com

Quotation

7/18/2016

Bill to: City of Doral Parks and Police 4 Kids
 Foundation.
 8401 Northwest 53rd Terrace
 Doral, FL 33166

Phone: 305) 593-6730
 Email: Connie.Diaz@cityofdoral.com

Ship to: City of Doral Parks and Police 4 Kids
 Foundation.
 8401 Northwest 53rd Terrace
 Doral, FL 33166

Phone: 305) 593-6730
 Email: Connie.Diaz@cityofdoral.com

1000 BUSINESS CARDS (4/0) 100# ACCENT OPAQUE - (Elizabeth Canchola) (Job ID 125182)	Total:	\$35.50
---	---------------	----------------

COMPONENT:
 1,000 Finished Pieces
 1 side
 12 x 18 • 100# ACCENT SMOOTH • White
 Side 1 Ink(s): Full Color
 Cut to 2 x 3.5 (Business Card)

1000 BUSINESS CARDS (4/0) 100# ACCENT OPAQUE - (Gerardo Vera) (Job ID 125183)	Total:	\$35.50
--	---------------	----------------

COMPONENT:
 1,000 Finished Pieces
 1 side
 12 x 18 • 100# ACCENT SMOOTH • White
 Side 1 Ink(s): Full Color
 Cut to 2 x 3.5 (Business Card)

1000 BUSINESS CARDS (4/0) 100# ACCENT OPAQUE - (Fernando Horruitiner) (Job ID 125184)	Total:	\$35.50
--	---------------	----------------

COMPONENT:
 1,000 Finished Pieces
 1 side
 12 x 18 • 100# ACCENT SMOOTH • White
 Side 1 Ink(s): Full Color
 Cut to 2 x 3.5 (Business Card)

1000 BUSINESS CARDS (4/0) 100# ACCENT OPAQUE - (Frank Silva) (Job ID 125185)	Total:	\$35.50
---	---------------	----------------

COMPONENT:
 1,000 Finished Pieces
 1 side
 12 x 18 • 100# ACCENT SMOOTH • White

Taxes are not included.
 Thank you,

Side 1 Ink(s): Full Color
Cut to 2 x 3.5 (Business Card)

1000 BUSINESS CARDS (4/0) 100# ACCENT OPAQUE - Jodi Steinbauer) (Job ID 125186) Total: **\$35.50**

COMPONENT:
1,000 Finished Pieces
1 side
12 x 18 • 100# ACCENT SMOOTH • White
Side 1 Ink(s): Full Color
Cut to 2 x 3.5 (Business Card)

Order Total: **\$177.50**

Salesperson: Derek

Taxes are not included.
Thank you,



PP4K

Elizabeth Canchola
*Parks and Police 4 Kids Foundation
Chair*

8401 Northwest 53rd Terrace
Doral, Florida 33166

canchola.pp4k@gmail.com



PP4K

Fernando Horruitiner
Parks and Police 4 Kids Foundation
Treasurer

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PP4K

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Parks and Police 4 Kids Foundation
Director

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PP4K

Gerardo Vera
Parks and Police 4 Kids Foundation
Vice Chair

8401 Northwest 53rd Terrace
Doral, Florida 33166

bfitforlifemia@gmail.com



PP4K

Jodi Steinbauer
Parks and Police 4 Kids Foundation
Director

8401 Northwest 53rd Terrace
Doral, Florida 33166

jodisteinbauer@gmail.com

Exhibit D

Back to School Event: Sponsor & Organizations List			
Present at Event			
Location	Sponsor Name	Description of Sponsorship	Value of Sponsorship
1	PP4K	N/A - Information and Giveaways	N/A
2	Parks	N/A - Information and Giveaways	N/A
3	Code	N/A - Information and Giveaways	N/A
4	Building	N/A - Information and Giveaways	N/A
5	Public Works	N/A - Information and Giveaways	N/A
6	DLL	N/A - Information	N/A
7	Divieto	Food Samples	\$2,500.00
8	Codina	300- drawstring bags with supplies	\$500.00
9	Domino's Pizza	100 Boxes of Pizza	\$1,000.00
10	OrthoNow urgent Care	School Supplies	\$500.00
11	Robeks	1000 - Smoothie Samples	\$500.00
12	Asthma & Allergy Associates of Florida	300 - Lunch Boxes	\$1,200.00
13	McDonald's	Guava Pies & Free Food Coupons	\$1,400.00
14	Healthsource	School Supplies & Certificates	\$1,300.00
15	PANNA	Food Samples	\$1,500.00
16	The Learning World Academy	Wide Ruled Paper Packs	\$500.00
17	Event Design Production	Food Samples	\$1,500.00
18	BJ's Restaurant and Brewhouse	Pizza	\$500.00
19	Anta's Fitness & Self Defense	Popcorn	\$500.00
20	Chic-Fil-A	Food Samples	\$2,500.00
21	Ascendance Dance Studio	Reuseable Water Bottles	\$500.00
22	Party Cake Bakery	Food Samples - Pastries: guava, cheese and meat.	\$500.00
23	Club Z! In Home Tutoring Services	School Supplies	\$700.00
24	Caribe Restaurant	Food Samples	\$400.00
25	Atlas Chiropractic	Cash Sponsorship	\$500.00
26	Carolina Ale House	Food Samples	\$2,000.00
27	Univista Insurance	Pallet of Water & School Supplies	\$1,400.00
28	CTU Security	Safety Whistles & School Supplies	\$1,000.00
29	Crime Stoppers	N/A - Information	N/A
30	MAAD	N/A - Information	N/A
31	Cub Scouts	N/A - Information & Volunteers	N/A
32 & 33	Police	N/A - Information and Giveaways	N/A
34	Rush K9	School Supplies & Demos	\$1,500.00
35	Elio's Locksmith	Locks & School Supplies	\$1,000.00
36	Miami Dade Elections	N/A - Information	N/A
37	Ripped Fitness	School Supplies & Demos	\$1,500.00
38	My Gym	Obstacle Course & Certificates	\$500.00
39	ASA College	Cash Sponsorship	\$500.00
40	The Atlantic Doral	School supplies	\$500.00
41	United Martial Arts	School Supplies & Demos	\$500.00
42	Baby Beef	Sample of Chorizos	\$1,000.00
43	Doral Roasters/Café Domino	Coffee Samples	\$1,500.00
44	Kreative Kids Therapy	Obstacle Course & Certificates	\$1,500.00
45	Ricky's Lemonade	Frozen Lemonade	\$500.00
46	Doral Party Rental	Bounce House & Cotton Candy Machine	\$600.00
47	Miami Party Decorations	Balloon Arch & Balloon Giveaways	\$400.00
48-49	Party 4 You	Bounce House & Magician	\$765.00
50	Divine Savior Academy	Balloons & Bracelets & Information	\$500.00 Sponsor Appreciation Social - Winner of Sponsorship Opportunity
51	La Caimanera	Supplies	\$1,200.00
Mobile Station	FLHSMV	Services - DMV Mobile Truck	N/A
Mobile Station	Miami-Dade Pet Adoption	Services - Pet Adoption	N/A
Not Attending Event			
N/A	Tampico	20 Cases of Juice	\$200.00
N/A	Miami International Mall	13 - Gift Cards for raffle	\$500.00
N/A	Papa Johns	Free Small Pizza Coupons	\$7,500.00
N/A	UF Hialeah Dental	Tooth Brushes	\$150.00
N/A	Haagen Dazs	100 Cases of Water	\$1,500.00

City of Doral Government Center
8401 NW 53rd Terrace
Doral, FL 33166
305-59 DORAL (305-593-6725)
www.cityofdoral.com



August 5, 2016
For immediate distribution
For More Information
(Media Only)

[Maggie Santos \(305\) 409-9762](tel:3054099762)
Maggie.Santos@cityofdoral.com

Press Release

Doral Gears Up for New School Year with Safety and Supplies

Doral, FL – The Doral Police Department and the Parks & Police 4 Kids (PP4K) Foundation joined forces with over 50 sponsors and partners for National Night Out and Back to School on August 2nd. This fun-filled and informative event prepared families for back to school season while equipping them with beneficial tips on crime watch and public safety.

Seven-hundred and fifty free backpacks filled with supplies gave school-aged children a boost in preparing for the upcoming school year. This year's record setting attendance was calculated at over 2,000 adults and children.

PP4K is a 501 (c) (3) not-for-profit corporation organized to provide child welfare and family services to the community. The Mayor and Council, along with the Police Department and the Parks & Recreation Department, work closely with PP4K to coordinate events and programs geared towards achieving this important goal.

National Night Out, "America's Night Out Against Crime", began in 1984 as an effort to promote involvement in crime prevention activities, police-community partnerships, neighborhood camaraderie. The Doral Police Department is a nationally recognized innovator in Community Oriented Policing and was recognized in February 2016 by U.S. Attorney General Loretta Lynch for building legitimacy and trust with the community, one of the six pillars of 21st Century Policing.

Photos attached

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Exhibit D



National Night Out & Back to School Night





Exhibit D



National Night Out & Back to School Night



Exhibit D

2016 PP4K Back to School Night & National Night Out Event			
Tuesday, August 2nd 5-8pm			
Budget Overview			
APPROVED EVENT BUDGET		\$	9,000.00
TOTAL CASH REVENUE	\$	1,000.00	Total Revenue \$ 1,000.00
TOTAL OPERATING BUDGET	\$	8,919.75	
TOTAL Cost Recovery %		11.21%	Estimated Attendance 2,000

REVENUE			
Description	Fee	Quantity	TOTAL
Cash Revenue			
ASA College	Cash	1	\$ 500.00
Atlas Chiropractic	Cash	1	\$ 500.00
TOTAL CASH REVENUE:			\$ 1,000.00
REVENUE TOTAL			\$ 1,000.00

EVENT EXPENSES			
Note: represents Back to School portion of event- does not include Police Department expenses			
Account Number	Vendor	Description	Amount
001.115000	Minuteman of Miami	Flyer Printing (2,500)	\$ 247.25
	Valsan of Miami, Inc	750 Back packs with School Supplies	\$ 7,687.50
	Party4you	Table/Tent/Chair Rentals	\$ 445.00
	Party4you	2 Balloon Twisters (3 hours)	\$ 540.00
EVENT EXPENSES TOTAL			\$ 8,919.75
<i>*This report does not include staff cost</i>			

**Note: This event was held in partnership with National Night Out Event held by the Police Department. The list of in-kind sponsorships received is attached in a separate document.*