

MONTHLY REPORT OF CONCESSION GROSS SALES
(due by the 15th day of the following month)

Park : Blue Spring State Park

Date 04/12/16

CONCESSIONAIRE NAME : Discover Florida Excursions

PERIOD COVERED : From 03/01/16 TO 03/31/16

<u>POINT OF SALE / LOCATION OF CASH RECEIPT</u>	<u>GROSS SALES SUBTOTAL</u>
<u>Native II Tour Boat ---- Blue Spring State Park</u>	\$ <u>65,376.73</u>
<u>Snack Sales Boats & Paddle Sports</u>	\$ <u>148.64</u>
<u>Guided Tours Canoes, Kayaks</u>	\$ <u>910.80</u>
<u>Segway Tours & Try -out</u>	\$ <u>1,375.60</u>
<u>Kayaks Rentals</u>	\$ <u>7,114.58</u>
<u>Canoe Rentals</u>	\$ <u>7,950.24</u>
<u>Apparel</u>	\$ <u>-</u>

If additional space is required, attach second form.

Total Gross Sales \$ 82,876.59

Monthly Commission : Level Fee/ 15.0% \$ 12,431.49


Use Tax : N/A % of Monthly Commission \$ _____
(current rate)

Other Payments (identify) _____ \$ _____

Use Tax Exemptions : _____ \$ _____

Total Due \$ 12,431.49

CERTIFICATION: I certify that this monthly sales statement is true and correct and is based upon actual gross receipts for the period covered and is recorded in the accounting records.

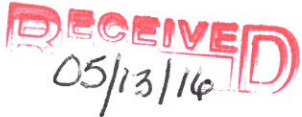

Signature of concessionaire

04/12/16
Date

See Attached Accountants Compilation Report
Signature of Accountant

04/12/16
Date

Douglas Porath
Accountant Name



Douglas J. Porath, CPA
620 Bulrushes Court
Orlando, Florida 32828
321-235-0059

To the Board of Directors
Discover Florida Excursions, Inc.
95 Sweetbriar Branch
Longwood, Florida 32750

I have compiled the Monthly Report of Concession Gross Sales (DNR 40-002) of Discover Florida Excursions, Inc. for the month ended March 31, 2016 included in the accompanying prescribed form in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

My compilation was limited to presenting in the form prescribed by State of Florida – Blue Springs State Park information that is the representation of management (owners). I have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any form of assurance on them.

This financial statement is presented in accordance with the requirements of State of Florida – Blue Springs State Park, which differ from generally accepted accounting principles. Accordingly, this financial statement is not designed for those who are not informed about such differences.

I am not independent with respect to Discover Florida Excursions, Inc.



April 12, 2016
Orlando, Florida

State of Florida
Profit and Loss Statement for December 31, 2015

Exhibit F

Concessionaire: Discover Florida Excursions, Inc Park: Blue Springs State Park

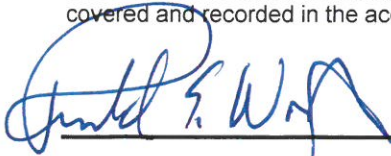
	<u>Gross Sales</u>	<u>Commission Paid</u>	<u>Operating Expenses</u>	<u>Profit (Loss)</u>
1 Food, Drink and Retail Sales	\$ 1,171.38	\$ 185.95	\$ 3,711.99	\$ (2,726.56)
Comments:				
2 Rental Equipment	147,250.28	21,634.16	78,727.80	46,888.32
Comments:				
3 Tours	409,697.47	60,979.16	356,249.53	(7,531.22)
Comments:				
Other	389.68		4,020.59	(3,630.91)
Comments:				
Total	<u>\$ 558,508.81</u>	<u>\$ 82,799.27</u>	<u>\$ 442,709.91</u>	<u>\$ 32,999.63</u>

Prepared by: See Accountant's Compilation Report.
Douglas J. Porath, CPA

Capacity: Certified Public Accountant

Date Submitted: March 15, 2015

Certification: I certify that this annual profit and loss statement is true and correct and is based upon actual gross receipts for the period covered and recorded in the accounting records.



Signature of Concessionaire

3/29/2016

Date

Douglas J. Porath, CPA
620 Bulrushes Court
Orlando, Florida 32828
(321) 235-0059

To the Board of Directors
Discover Florida Excursions, Inc.
Longwood, Florida 32750

Management is responsible for the accompanying financial statement of Discover Florida Excursions, Inc (a Florida S Corporation), which comprise of a Profit and Loss Statement by Product Line for the year ended December 31, 2015 to be included in the accompanying prescribed form by the State of Florida – Blue Springs State Park. I have performed a compilation engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statement included in the accompanying prescribed form nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on this financial statement.

I am not independent with respect to Discover Florida Excursions, Inc.



March 29, 2016
Orlando, Florida

Discover Florida Excursions
Profit & Loss - Income Tax Basis
 January through December 2015

	Jan - Dec 15
Ordinary Income/Expense	
Income	
4000 · Sales	
4003 · Paddle Tours	6,024.49
4004 · Paddle Rental	
4004A · Canoe Rental	70,210.59
4004B · Kayak Rental	71,015.20
Total 4004 · Paddle Rental	141,225.79
4005 · Tours	388,243.83
4015 · Exempt Groups	11,049.00
4026 · Boat Snack Sales	1,171.38
4040 · Apparel	0.00
4099 · Customer Refunds	-187.00
Total 4000 · Sales	547,527.49
4006 · Segways	
4008 · Guided Tours	9,990.68
4009 · Segway Try-Out	600.96
Total 4006 · Segways	10,591.64
Total Income	558,119.13
Expense	
4900 · Truck	
4908 · License Expense	46.85
4910 · Truck Gas	3,037.68
4915 · Maintenance	660.12
4920 · Insurance	1,887.11
Total 4900 · Truck	5,631.76
5000 · Boat - Native II	
5005 · Boat License	133.75
5007 · USCG Annual Inspection	300.00
5010 · Gas	3,736.26
5020 · Maintenance	7,000.32
5030 · Slip Rent	639.00
5040 · Supplies	1,609.41
5050 · Insurance	5,839.00
5080 · Decorations For Boat	218.07
5085 · Weather Forecast / Alert	199.94
Total 5000 · Boat - Native II	19,675.75
5100 · Captains & Crews	
5110 · Drug Test	588.00
5120 · Uniforms	329.97
5140 · Education	518.56
Total 5100 · Captains & Crews	1,436.53
5200 · Catering	
5205 · Boat Snacks	3,136.99
5280 · Supplies & Equipment	295.00
Total 5200 · Catering	3,431.99
5300 · Eagle Expenses	
5305 · Boat License	133.75
5307 · USCG Annual Inspections	300.00
5310 · Gas - Eagle	1,667.01
5320 · Maintenance -Eagle	8,149.52
5330 · Slip Rent _ Eagle	639.00
5340 · Supplies - Eagle	1,707.85
5350 · Insurance - Eagle	4,226.00
5380 · Decorations - Eagle	24.56
Total 5300 · Eagle Expenses	16,847.69

Discover Florida Excursions
Profit & Loss - Income Tax Basis
January through December 2015

	Jan - Dec 15
5400 · Paddle Sport Expenses	
5404 · Chase Boat License	48.25
5408 · Trailer Licenses	25.80
5415 · Repair of Canoes	760.53
5420 · Repairs - Kayak	33.13
5440 · Supplies Kayaks	90.52
5450 · Insurance	2,395.07
Total 5400 · Paddle Sport Expenses	3,353.30
5600 · Segway Expenses	
5650 · Segway Insurance	3,178.35
5675 · Segway Accessories	116.86
5680 · Golf Cart Repair	870.78
Total 5600 · Segway Expenses	4,165.99
6000 · Fees Charged	
6010 · Park Fees	82,799.29
Total 6000 · Fees Charged	82,799.29
6020 · Advertising	
6022 · Ads	819.00
6023 · Promo Aids	1,990.37
6024 · Graphic Design	1,143.00
6026 · Internet Service	83.70
6027 · Web Site Hosting	1,681.45
6028 · Rack Service	5,151.05
6031 · ISP Support for Website	1,877.00
6032 · Chamber Membership	791.21
6036 · Photos	96.54
Total 6020 · Advertising	13,633.32
6040 · Amortization Expense	661.09
6120 · Bank Service Charges	
4850 · Wholesale Club Membership	100.00
6014 · Late fee	98.22
6122 · AMEX - Fees	1,177.72
6124 · Merchant Service Fees	11,037.12
6127 · Cash Deposit Fee	30.27
Total 6120 · Bank Service Charges	12,443.33
6140 · Contributions	201.36
6155 · Depreciation Expense Total	
6150 · Depreciation Expense	
6151 · Depreciation 179 Expense	3,703.03
6157 · Depreciation Tour Equipment	22,883.77
Total 6150 · Depreciation Expense	26,586.80
6159 · Depreciation Recap K&C< Segways	
6152 · Depreciation - Kayak & Canoes	2,633.88
6153 · Depreciation 179 Kayak & Canoe	1,812.46
6154 · Depreciation Segways	6,675.00
Total 6159 · Depreciation Recap K&C< Segways	11,121.34
Total 6155 · Depreciation Expense Total	37,708.14
6160 · Dues and Subscriptions	168.00
6170 · Equipment Rental	439.16
6171 · Expendable Tools	523.38
6175 · Educational	
6177 · Supplies	43.54
6175 · Educational - Other	176.35
Total 6175 · Educational	219.89

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 03/29/16
 Cash Basis

Discover Florida Excursions Profit & Loss - Income Tax Basis January through December 2015

	Jan - Dec 15
6180 · Insurance	
6185 · Liability Insurance	5,064.57
6192 · Work Comp	4,319.00
6195 · Bond-Performance	425.00
Total 6180 · Insurance	9,808.57
6200 · Interest Expense	
6210 · Credit Card Interest	91.84
6215 · Credit Line Interest	434.39
6224 · Eagle Pontoon Loan Interest	15.70
6228 · Native Boat Loan Interest	6,465.36
Total 6200 · Interest Expense	7,007.29
6230 · Licenses and Permits	
6232 · Incorporation Renewal	300.00
6234B · Volusia County Biz	77.00
6236 · Boat	26.00
6237 · Snack Bar Sales	280.00
Total 6230 · Licenses and Permits	683.00
6242 · Bereavement Expense	117.23
6245 · Software Maintenance	2,658.95
6248 · Purchased Software	79.99
6250 · Postage and Delivery	492.41
6260 · Printing and Reproduction	
6262 · Rack Card	3,417.61
6264 · Brochure Color	2,618.22
6265 · Check printing	292.26
Total 6260 · Printing and Reproduction	6,328.09
6270 · Professional Fees	
6650 · Accounting	3,650.00
Total 6270 · Professional Fees	3,650.00
6300 · Repairs	
6310 · Building Repairs	1,107.73
6320 · Computer Repairs	1,161.36
6330 · Equipment Repairs	320.98
Total 6300 · Repairs	2,590.07
6340 · Telephone	
6342 · Cell Phones	2,371.53
6344 · Tel # 1 386-917-0724	2,237.77
6346 · Tel #2 407-330-1612	400.01
6349 · Long Distance Phone Service	2,158.37
Total 6340 · Telephone	7,167.68
6350 · Travel & Ent	
6360 · Entertainment	851.09
6365 · Gifts	126.38
6370 · Meals	145.15
6380 · Travel	246.52
6382 · Tolls	400.00
Total 6350 · Travel & Ent	1,769.14
6390 · Utilities	
6400 · Gas and Electric	1,188.27
Total 6390 · Utilities	1,188.27
6550 · Office Supplies	
6554 · Supplies	2,423.57
6550 · Office Supplies - Other	16.84
Total 6550 · Office Supplies	2,440.41
6556 · Storage Rent	3,314.10

Discover Florida Excursions
Profit & Loss - Income Tax Basis
 January through December 2015

	Jan - Dec 15
6560 · Payroll Expenses	
6564 · Kiosk	
6561 · Adella Squires	10,545.37
6567B · Stacey (Thoman) Tyson	26,553.86
Total 6564 · Kiosk	37,099.23
6568 · Owner	95,000.00
6570 · Boat Crews	
6571 · Rebecca Keith	
6583A · Jeffery Artingstall	881.88
6571 · Rebecca Keith - Other	26,990.00
Total 6571 · Rebecca Keith	27,871.88
6572 · Peter Allen	23,824.18
6579 · Karen Samper	276.75
6583 · Melissa Roberts	1,918.29
Total 6570 · Boat Crews	53,891.10
6585 · Paddle Sports	
6599 · Adonis Magras	10,016.45
6599b · Matthew Gonzalez	729.00
6599D · Zachary McGee	11,668.44
6599H · Trevon Adams	3,576.23
6599I · Andrew Berg	5,102.45
6599J · Michael Guerrero	692.90
6599K · David Zembellas	9,643.94
6599L · Benjamin Noboa	3,551.22
6599m · Calimar Torres	2,290.67
6599N · ERIK ROHMEYER	5,110.65
6599O · PETER GORIS	5,053.66
6599P · Matthew Torres	4,942.55
6599q · Ashley Bakewell	1,744.63
6599R · STEVEN RAMOS	735.95
Total 6585 · Paddle Sports	64,858.74
Total 6560 · Payroll Expenses	250,849.07
6610 · Employee Benefit	766.37
6680 · Recruiting	348.00
6750 · Cleaning Supplies	310.96
6820 · Taxes	
6830 · Federal	19,633.55
6860 · State	52.94
6870 · UC-Tax	206.63
Total 6820 · Taxes	19,893.12
6999 · Uncategorized Expenses	0.00
8015 · G(L) on Sale of Fixed Assets	706.49
Total Expense	525,509.18
Net Ordinary Income	32,609.95
Other Income/Expense	
Other Income	
7010 · Interest Income	0.12
7030 · Other Income	389.56
Total Other Income	389.68
Net Other Income	389.68
Net Income	32,999.63

x 765 = 496169

DISCOVER FLORIDA EXCURSIONS, INC.
SCHEDULE OF GROSS REVENUES
AND INDEPENDENT AUDITOR'S REPORT ON APPLYING
AGREED UPON PROCEDURES
DECEMBER 31, 2015

Deborah L. Moran, CPA P.A.

PO Box 2805

Orlando, FL 32802-2805

(407) 625-1696

Email: deborah.moran.cpa@gmail.com

April 18, 2015

INDEPENDENT AUDITOR'S REPORT ON APPLYING
AGREED UPON PROCEDURES

I have performed the procedures enumerated below, which were agreed to by the Department of Environmental Protection, solely to assist you in evaluating the accompanying Schedule of Gross Revenues of Discover Florida Excursions, Inc. for the year ended December 31, 2015.

My procedures are designed to (a) provide a level of assurance on the accuracy of reported revenues and (b) provide a level of assurance with the compliance required by the Minimum Accounting Requirements contained in the concession contract.

Based on the agreed upon procedures applied, I confirm that the accompanying Schedule of Gross Revenues, in my opinion, is fairly stated in all material respects. I also confirm that the Company has complied with the requirements of the concession contract.

This report is intended solely for the information and use of management and the Department of Environmental Protection and is not intended to be and should not be used by anyone other than these specified parties.



Deborah L. Moran, CPA

Discover Florida Excursions, Inc.
Blue Springs State Park
Schedule of Gross Revenues
Year Ended December 31, 2015

	<u>Total Gross Sales</u>	<u>Monthly Commission (15%)</u>
January, 2015	\$73,451.31	\$11,017.70
February, 2015	77,613.81	11,642.07
March, 2015	93,370.70	14,005.61
April, 2015	47,995.60	7,199.34
May, 2015	33,681.95	5,052.29
June, 2015	28,280.76	4,242.11
July, 2015	36,885.05	5,532.76
August, 2015	25,892.31	3,883.85
September, 2015	18,187.64	2,728.15
October, 2015	28,370.25	4,255.54
November, 2015	40,316.38	6,047.46
December, 2015	<u>54,260.37</u>	<u>8,139.06</u>
Total	<u><u>\$558,306.13</u></u>	<u><u>\$83,745.94</u></u>

EXHIBIT H

Agreed-Upon Procedures For a Certified Public Accountant			
Review of Florida State Park Contracted Visitor Services			
Item No.	Procedures	Done By	Date
I.	<p>OVERALL OBJECTIVES AND TIME PERIOD</p> <p><u>Objective:</u> To determine the accuracy of the gross sales reported to the Department of Environmental Protection (DEP) for the audit period and compliance with the Minimum Accounting Requirements included in the contract. The audit time period is the calendar year.</p> <p><u>Reports are due to the Park Manager no later than the date indicated in the Minimum Accounting Requirements paragraph found in the Agreement.</u></p> <p>Required records for review:</p> <ol style="list-style-type: none"> 1. Visitor Services contract 2. Monthly Reports of Gross Sales 3. Cash register tapes (select a sample of several days to form an opinion) 4. Cash receipts or sales journals 5. Bank statements, including validated deposit slips 6. General ledger 7. Sales tax forms (DR-15) 8. Quarterly Park Manager evaluation reports. 9. Other financial records, including expenditure documentation, if records listed above are not available or are not adequate to form an opinion on the accuracy of reported gross sales. 	<p>DM 4/18</p> <p>DM 4/18</p> <p>DM 4/18</p> <p>DM 4/18</p> <p>DM 4/18</p> <p>DM 4/18</p> <p>DM 4/18</p> <p>DM 4/18</p> <p>DM 4/18</p>	<p>4/18</p> <p>4/18</p> <p>4/18</p> <p>4/18</p> <p>4/18</p> <p>4/18</p> <p>4/18</p> <p>4/18</p> <p>4/18</p>
II.	<p><u>OBJECTIVE:</u> To determine if gross sales have been properly reported and commission fees properly remitted to DEP. In addition, determine compliance with the Minimum Accounting Requirements.</p>		
A.	<p>Review source documents to determine if the contractor provided a Monthly Statement of Gross Sales to DEP in the format established in Exhibit E of the contract by the 20th of the following month.</p> <ol style="list-style-type: none"> 1. If payments were late, compute penalty based upon 1% of the fees due for each day the payment is late. 	DM	4/18
B.	<p>Has the contractor based the Monthly Statement of Gross Sales on source documents and books of original entry?</p>	DM	4/18

Item No. (cont.)	Procedures	Done By	Date
	<ol style="list-style-type: none"> 1. Obtain and examine daily cash journals, general ledger, and bank statements which reflect gross sales reported by the contractor. 2. Schedule this information on a spreadsheet. Note any differences. 3. Create a spreadsheet of point-of-sales documentation (daily cash register tapes or receipts) for sales. Search for revenues that may not have been reported to the DEP. 4. Compare point-of-sales (typically cash register tapes) with sales amounts reported in the cash journal. Depending on the volume of transactions, pick a judgmental sample of days for detailed testing. Test until an opinion is formed regarding the accuracy of the cash journal based on daily sales receipts. 5. Evaluate rental transactions to ensure there is adequate documentation to support use of equipment. 6. Evaluate vending sales to ensure there is adequate documentation to support receipts. (Use of counters, comparisons of vending purchases to sales, etc.) 	<p>DM</p> <p>DM</p> <p>DM</p> <p>DM</p> <p>DM</p>	<p>4/18</p> <p>4/18</p> <p>4/18</p> <p>4/18</p> <p>4/18</p>
C.	<p>Determine whether a subcontractor operated during the review period. If so:</p> <ol style="list-style-type: none"> 1. Determine if the contractor included gross sales from the subcontract operation in the gross sales reported on the Monthly Statement of Gross Sales. 2. Create a spreadsheet of point-of-sale documentation (daily cash register tapes or receipts) for subcontractor sales. 3. Compare subcontractor point-of-sales source documentation with monthly sales reports to DEP to determine the accuracy of subcontractor sales. 	<p>DM</p> <p>DM</p> <p>DM</p>	<p>4/18</p> <p>4/18</p> <p>4/18</p>
D.	<p>Determine whether contractor paid the monthly visitor service fees equal to the established percentage of gross sales for all operations of the Concessionaire .</p> <ol style="list-style-type: none"> 1. Compare amounts reported on the Monthly Reports of Gross Sales to amounts obtained from source documents and scheduled in step II-B above. Note differences. 	<p>DM</p>	<p>4/18</p>
E.	<p>Does the gross sales reported to the Department on monthly reports agree with gross sales listed in other reports?</p> <ol style="list-style-type: none"> 1. Use spreadsheet of gross sales figures obtained from the Monthly Gross Sales reports. Compared to amounts reported on quarterly evaluation reports, Profit and Loss Statements, and DR-15 forms. Analyze the DR-15 gross sales forms and evaluate whether the reported amount is equal to gross sales reported to the Department. 	<p>DM</p>	<p>4/18</p>

Item No. (cont.)	Procedures	Done By	Date
F.	<p>Evaluate internal control for cash handling and accounting. Prepare a conclusion on the adequacy of internal controls and any deficiencies noted.</p> <ol style="list-style-type: none"> 1. Are sales receipts offered to customers regardless of the amount? 2. Are signs posted reminding customers to ask for a receipt? 3. Is a bank account maintained for the sole purpose of visitor service operations? 4. Are bank deposits made in compliance with chapter 10, paragraph 1.2 of the Operations Procedures Manual? <ol style="list-style-type: none"> a. If receipts exceed \$1000, are they deposited intact daily? 5. Are customer refunds supported by customer signed documents? 6. Are duties associated with handling, recording, and reconciling receipts and disbursements assigned to different employees whenever possible? 7. Are cash boxes secured? 8. Determine whether the cash register and other methods of revenue collection account for all items available for sale. Is there a register category for all items? 	<p>DM DM DM DM DM DM DM DM DM</p>	<p>4/18 4/18 4/18 4/18 4/18 4/18 4/18 4/18 4/18</p>
G.	<p>Summarize findings and prepare calculations of fees owed to DEP if gross sales were under reported. Prepare a report that includes a conclusion on the accuracy of gross sales reported to DEP, compliance with the Minimum Accounting Requirements, and a summary of monthly gross sales based on this review.</p>	<p>DM</p>	<p>4/18</p>

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