

Section I: City Code Requirements

Cover Letter

Friends of Moccasin Bend National Park

Friends of Moccasin Bend National Park
PO Box 4953
Chattanooga, TN 37405

Agency Contact Person

Shelley B. Andrews, Executive Director
PO Box 4953
Chattanooga, TN 37405
Phone: 423/490-9170(work)
Phone: 423/834-3569 (mobile)
Email: fomb95@gmail.com

Agency Mission

The purpose of the Friends of Moccasin Bend (FOMB) is to partner with the National Park Service (NPS) to preserve, protect and interpret the cultural, historical and natural resources of the Moccasin Bend National Archeological District. FOMB will also partner with the NPS to design, construct and support visitor facilities on Moccasin Bend.

Allocation Request for the fiscal year ending 2014

\$30,000

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Executive Summary

Friends of Moccasin Bend National Park

Since incorporating in 1995, the Friends of Moccasin Bend (FOMB) has worked tirelessly to protect and preserve the cultural, historic and natural resources of Moccasin Bend, a recognized "national treasure." With the support of the City of Chattanooga and Hamilton County, federal legislation was signed into law that created the Moccasin Bend National Archeological District, a unit of the National Park Service (NPS). In 2003, FOMB and the NPS entered into a formal partnership aimed at developing visitor services and educational and recreational opportunities on Moccasin Bend. Since then FOMB has worked with federal, regional, tribal (American Indian), and local agencies and elected officials to design and construct an interpretive visitor center and trails system on Moccasin Bend.

Developing a new National Park unit requires working collaboratively with Chattanooga, Hamilton County and the State of Tennessee. With the addition of Stringers Ridge to the City's park system, it became clear that a comprehensive plan needed to be designed which would connect existing parks (Coolidge, Renaissance and RiverPark) with Stringers Ridge and Moccasin Bend. As plans for the City's North Shore District have evolved, FOMB has played an integral part in their development.

Moccasin Bend's Gateway and its integration into existing North Shore infrastructure and neighborhoods are priorities for FOMB. City funding support helps make this possible.

The NPS has a complex process for each aspect of the Moccasin Bend project. FOMB is the community partner in these processes that include streambank stabilization, long-range site planning, construction and exhibit design for the interpretive center, outreach to the public toward increasing visitor access, and educational and recreational programming on Moccasin Bend. **FOMB often serves as the catalyst for critical discussions between local leaders and the NPS. City funding support helps make this possible.**

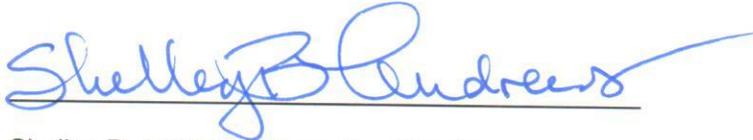
Consultations with American Indian tribes are requisite to the project's success. FOMB continues to develop meaningful relationships with tribal leaders, with the goal of significant tribal participation in and financial support for the development of Moccasin Bend. **Since none of the tribes with cultural connections to Moccasin Bend are located in Tennessee, tribal contact involves travel out-of-state, primarily to Oklahoma and North Carolina. City funding support helps make this possible.**

Developing a strong private financial support base is critical to construction of the interpretive center and key trails on Moccasin Bend. Donor development in the local community is an ongoing effort and will increase greatly as FOMB enters the capital campaign phase for the project. To raise its profile, FOMB sponsors an annual fall lecture series that is open to the public with no admission charge. Over the past 7 years, lectures have dramatically grown in attendance, with standing-room-only in the Aquarium auditorium, building our base for charitable support. **City funding support helps make this possible.**

As a federal agency, the NPS has its own, unique identity, and it is of paramount importance for FOMB to be informed of new or changing policies and regulations. Regular attendance at twice-yearly meetings of the National Park Friends Alliance provides opportunities to meet personally with the US Secretary of Interior and staff, top leadership of the NPS, and other executive directors of NPS partners. Once a year, the Alliance meets in Washington, DC for a day on Capitol Hill to meet with members of Congress about National Park issues. These meetings have proven valuable in moving the Moccasin Bend project forward. **City funding support helps make this possible.**

The financial assistance appropriated by the City is essential to FOMB's successful operations as partner to the NPS in the development of Moccasin Bend as a new center for recreation and education in Chattanooga. With the NPS, FOMB regularly briefs elected officials about progress with the project. FOMB is happy to meet individually or collectively with members of the City Council and its committees to present status updates on the project.

As it has in the past, FOMB will continue to provide the City of Chattanooga with copies of its current annual audit. The most recent audit is for FY 2011 (Jan. 1- Dec. 31), and the FY 2012 audit is scheduled to take place in late March. We will provide the City with a copy of the completed audit when it is available.

A handwritten signature in blue ink that reads "Shelley B. Andrews". The signature is written in a cursive style and is positioned above a horizontal line.

Shelley B. Andrews, Executive Director

A handwritten date in blue ink that reads "11-30-12". The date is written in a simple, blocky style and is positioned above a horizontal line.

Date

Friends of Moccasin Bend National Park				
NAME OF AGENCY	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual (projected)	2013-2014 PROPOSED
BUDGET BY SERVICES FOR				
SUPPORT/REVENUE FOR CURRENT OPERATIONS:				
Beginning Cash and Receivables				
Private Cash Gifts	56,717.00	46,400.00	68,266.00	90,000.00
Cash Gifts-Land-Foundations				
Private Pledged Income	950.00			
Pledged Foundation Income	100,000.00			
Interest Income	52.00	70.00	46.00	46.00
*Support from City of Chattanooga	25,150.00	27,650.00	30,000.00	30,000.00
TOTAL SUPPORT/REVENUE DIRECT (A)	182,869.00	74,120.00	98,312.00	120,046.00
EXPENDITURES FOR CURRENT SERVICE OPERATIONS:				
Salaries-Executive Director	60,000.00	60,000.00	60,000.00	60,000.00
Payroll Tax	4,590.00	4,590.00	4,600.00	4,600.00
Property Tax Expense	2,525.00	2,243.00	1,522.00	1,826.00
Professional/Contract Fees	375.00	1,175.00	750.00	1,000.00
Accounting Fees	3,900.00	3,900.00	4,125.00	5,000.00
Legal Fees	0.00	0.00	0.00	0.00
Contract Labor - Land Purchase	0.00	0.00	0.00	0.00
Office Supplies	116.00	298.00	1,059.00	2,000.00
Telephone/Web Hosting	650.00	556.00	1,095.00	2,000.00
Postage/Shipping	416.00	887.00	800.00	1,500.00
Insurance	1,723.00	1,646.00	749.00	1,700.00
Printing		0.00	0.00	0.00
Dues, Subsc,Fees,Mbrships	350.00	295.00	372.00	350.00
Local Travel,meals,Entertainme	209.00	130.00	45.00	200.00
Rent/Parking	1,020.00	1,020.00	1,990.00	1,800.00
Annual Campaign	1,090.00	1,896.00	2,089.00	3,000.00
Promotional/Marketing	85.00	30.00	0.00	0.00
Newsletter	2,224.00	881.00	0.00	2,500.00
Events	0.00	0.00	0.00	3,000.00
Lecture Series	11,830.00	10,982.00	15,000.00	15,000.00
Board Expense	32.00	0.00	48.00	300.00
Travel/Training	690.00	542.00	0.00	2,000.00
Association Meetings	702.00	0.00	0.00	1,000.00
Concept Planning	890.00	2,046.00	50.00	500.00
Projects	139.00	0.00	3,568.00	10,000.00
Feasibility Study	0.00	0.00	0.00	0.00
Miscellaneous	0.00	45.00	96.00	270.00
NPS Partnership	1,606.00	529.00	354.00	500.00
TOTAL EXPENDITURES (B)	95,162.00	93,691.00	98,312.00	120,046.00

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ary of State

Corporations Section

Polk Building, Suite 1800
ville, Tennessee 37243-0306

BOOK 4587 PAGE 752

DATE: 10/19/95
REQUEST NUMBER: 3066-1086
TELEPHONE CONTACT: (615) 741-0537
FILE DATE/TIME: 10/18/95 0954
EFFECTIVE DATE/TIME: 10/18/95 0954
CONTROL NUMBER: 0301823

TO:
W. NEIL THOMAS III
SHUMACKER & THOMPSON
701 MARKET ST S-500
CHATTANOOGA, TN 37402

RE:
FRIENDS OF MOCCASIN BEND NATIONAL PARK
CHARTER - NONPROFIT

CONGRATULATIONS UPON THE INCORPORATION OF THE ABOVE ENTITY IN THE STATE OF TENNESSEE, WHICH IS EFFECTIVE AS INDICATED.

A CORPORATION ANNUAL REPORT MUST BE FILED WITH THE SECRETARY OF STATE ON OR BEFORE THE FIRST DAY OF THE FOURTH MONTH FOLLOWING THE CLOSE OF THE CORPORATION'S FISCAL YEAR. ONCE THE FISCAL YEAR HAS BEEN ESTABLISHED, PLEASE PROVIDE THIS OFFICE WITH THE WRITTEN NOTIFICATION. THIS OFFICE WILL MAIL THE REPORT DURING THE LAST MONTH OF SAID FISCAL YEAR TO THE CORPORATION AT THE ADDRESS OF ITS PRINCIPAL OFFICE OR TO A MAILING ADDRESS PROVIDED TO THIS OFFICE IN WRITING. FAILURE TO FILE THIS REPORT OR TO MAINTAIN A REGISTERED AGENT AND OFFICE WILL SUBJECT THE CORPORATION TO ADMINISTRATIVE DISSOLUTION.

WHEN CORRESPONDING WITH THIS OFFICE OR SUBMITTING DOCUMENTS FOR FILING, PLEASE REFER TO THE CORPORATION CONTROL NUMBER GIVEN ABOVE. PLEASE BE ADVISED THAT THIS DOCUMENT MUST ALSO BE FILED IN THE OFFICE OF THE REGISTER OF DEEDS IN THE COUNTY WHEREIN A CORPORATION HAS ITS PRINCIPAL OFFICE IF SUCH PRINCIPAL OFFICE IS IN TENNESSEE.

FOR: CHARTER - NONPROFIT

ON DATE: 10/19/95

FROM:
SHUMACKER & THOMPSON (701 MARKET)
1ST TN BLDG S-500
701 MARKET STREET
CHATTANOOGA, TN 37402-4800

RECEIVED: FEES \$50.00 \$50.00
TOTAL PAYMENT RECEIVED: \$100.00

RECEIPT NUMBER: 00001860777
ACCOUNT NUMBER: 00008577



Riley C. Darnell

RILEY C. DARNELL
SECRETARY OF STATE

RECEIVED
STATE OF TENNESSEE

1995 OCT 18 AM 9:54

CHARTER

OF

FRIENDS OF MOCCASIN BEND NATIONAL PARK RILEY DARNELL
SECRETARY OF STATE

The undersigned, acting as the incorporator of a corporation under the Tennessee Nonprofit Corporation Act (the "Act"), hereby adopts the following charter (the "Charter") for such corporation:

ARTICLE I

NAME

The name of the corporation (which is hereinafter referred to as the "Corporation") shall be FRIENDS OF MOCCASIN BEND NATIONAL PARK.

ARTICLE II

PUBLIC BENEFIT CORPORATION

This Corporation is a public benefit corporation.

ARTICLE III

REGISTERED OFFICE AND REGISTERED AGENT

The street address and zip code of the initial registered office of the Corporation is 701 Market Street, Suite 500, Chattanooga, Tennessee 37402. The initial registered office of the Corporation is located in Hamilton County. The name of the Corporation's initial registered agent at its initial registered office is W. Neil Thomas, III.

ARTICLE IV

INCORPORATOR

The name, address and zip code of the incorporator is W. Neil Thomas, III, 701 Market Street, Suite 500, Chattanooga, Tennessee 37402.

ARTICLE V

INITIAL PRINCIPAL OFFICE

The street address and zip code of the initial principal office of the Corporation shall be 100 Moccasin Bend Road, Chattanooga, Tennessee 37405.

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STATE OF TENNESSEE

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RILEY DARNELL
SECRETARY OF STATARTICLE VINOT FOR PROFIT

The Corporation is not for profit.

ARTICLE VIINO MEMBERS

The Corporation will not have members.

ARTICLE VIIILIABILITY OF DIRECTORS

No director of the Corporation shall be personally liable to the Corporation for monetary damages for breach of fiduciary duty as a director, except for liability (i) for any breach of the director's duty of loyalty to the Corporation, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, or (iii) for unlawful distributions under Section 48-58-304 of the Act. If the Act is hereafter amended to authorize the further elimination or limitation of the liability of directors, then the liability of a director of the Corporation, in addition to the limitation on personal liability provided in this Charter, shall be limited to the fullest extent permitted by the amended Act. Any amendment or repeal of this Article shall not adversely affect any right or protection existing hereunder immediately prior to such amendment or repeal.

ARTICLE IXPURPOSES

The Corporation is organized exclusively for charitable, educational and scientific purposes. The principal purpose for which the Corporation is organized is to engage in such activities as will promote the best use of those lands situated in Chattanooga, Tennessee and known as Moccasin Bend.

ARTICLE XPROPERTY, INCOME AND EARNINGS

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its directors,

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STATE OF TENNE

officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered on its behalf and to make payments and distributions in furtherance of the purposes set forth in ARTICLE IX of this Charter.

ARTICLE XI

NON-PERMITTED ACTIVITIES

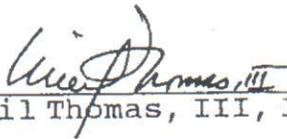
No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of this Charter, the Corporation shall not carry on any activities not permitted to be carried on (i) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (the "Code"), or (ii) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

ARTICLE XII

LIQUIDATION, DISSOLUTION

In the event of liquidation, dissolution or winding up of the Corporation, whether voluntary, involuntary or by operation of law, the residual assets of the Corporation shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Code, or shall be distributed to the federal government, or to a state or local government, exclusively for public purposes. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction for the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

IN WITNESS WHEREOF, the undersigned person, acting as the incorporator, executes this Charter this 13th day of October, 1995, for the purpose of forming a corporation in accordance with the Act.


W. Neil Thomas, III, Incorporator

294941

PAMELA HURST
REGISTER
HAMILTON COUNTY
STATE OF TENNESSEE

'95 NOV 1 PM 12 46

BY: 

DEPUTY
RECPT. # 803765

11/01/95

MISC 3

5.00

**5.00

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 13 1998

Employer Identification Number:
58-2301371

DLN:
310074204

Contact Person:
ERIK FILIAULT ID# 31303
Contact Telephone Number:
(877) 829-5500

FRIENDS OF MOCCASIN BEND NATIONAL
PARK
C/O W NEIL THOMAS III DIRECTOR
701 MARKET ST STE 500
CHATTANOOGA, TN 37402-4800

Our Letter Dated:
April 1998
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

Letter 1050 (DO/CG)

F4/13/00

11 7 17 00 00

FRIENDS OF MOCCASIN BEND NATIONAL

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

~~Steven T. Miller~~

Steven T. Miller
Director, Exempt Organizations

Letter 1050 (DO/CG)

**FRIENDS OF MOCCASIN BEND
NATIONAL PARK**

FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010



HENDERSON HUTCHERSON & McCULLOUGH, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

FRIENDS OF MOCCASIN BEND NATIONAL PARK

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DECEMBER 31, 2011 AND 2010

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HENDERSON HUTCHERSON & McCULLOUGH, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Friends of Moccasin Bend National Park
Chattanooga, Tennessee

We have audited the accompanying statements of financial position of Friends of Moccasin Bend National Park (a nonprofit organization) as of December 31, 2011 and 2010, and the related statements of activities, changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Friends of Moccasin Bend National Park as of December 31, 2011 and 2010, and the results of changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Chattanooga, Tennessee
May 29, 2012

*Henderson Hutcherson
& McCullough, PLLC*

FRIENDS OF MOCCASIN BEND NATIONAL PARK

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2011 AND 2010

ASSETS		
	2011	2010
CURRENT ASSETS		
Cash and cash equivalents	\$ 135,263	\$ 156,020
Prepaid expenses	<u>-</u>	<u>282</u>
Total current assets	135,263	156,302
LAND	<u>101,378</u>	<u>101,378</u>
TOTAL ASSETS	<u>\$ 236,641</u>	<u>\$ 257,680</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued payroll expenses	<u>\$ 1,204</u>	<u>\$ 1,803</u>
Total current liabilities	<u>1,204</u>	<u>1,803</u>
NET ASSETS		
Unrestricted	187,504	207,944
Temporarily restricted	<u>47,933</u>	<u>47,933</u>
Total net assets	<u>235,437</u>	<u>255,877</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 236,641</u>	<u>\$ 257,680</u>

The accompanying notes are an integral part of the financial statements.

FRIENDS OF MOCCASIN BEND NATIONAL PARK

STATEMENTS OF ACTIVITIES

YEARS ENDED DECEMBER 31, 2011 AND 2010

	2011		2010	
	Unrestricted	Temporarily Restricted	Unrestricted	Temporarily Restricted
REVENUE				
Contributions	\$ 73,650	\$ -	\$ 182,817	\$ -
Interest income	72	-	52	-
Total revenue	<u>73,722</u>	<u>-</u>	<u>182,869</u>	<u>-</u>
EXPENSES				
Board expense	-	-	33	-
Concept planning	2,047	-	890	-
Contract labor	1,175	-	375	-
Dues and subscriptions	295	-	350	-
Events	13,949	-	15,228	-
Insurance	1,875	-	1,723	-
Local travel and entertainment	130	-	899	-
Miscellaneous	45	-	-	-
Office supplies	298	-	116	-
Postage and shipping	887	-	416	-
Printing and publications	881	-	2,363	-
Professional and contract fees	6,384	-	6,425	-
Promotional and marketing	30	-	85	-
Rent expense	1,020	-	1,020	-
Salaries and wages	60,000	-	60,000	-
Taxes	4,590	-	4,590	-
Telephone	556	-	650	-
Total expenses	<u>94,162</u>	<u>-</u>	<u>95,163</u>	<u>-</u>
CHANGE IN NET ASSETS	(20,440)	-	87,706	-
Net assets - beginning of year	<u>207,944</u>	<u>47,933</u>	<u>120,238</u>	<u>47,933</u>
Net assets - end of year	<u>\$ 187,504</u>	<u>\$ 47,933</u>	<u>\$ 207,944</u>	<u>\$ 47,933</u>

The accompanying notes are an integral part of the financial statements.

FRIENDS OF MOCCASIN BEND NATIONAL PARK

STATEMENTS OF CHANGES IN NET ASSETS

YEARS ENDED DECEMBER 31, 2011 AND 2010

	Unrestricted	Temporarily Restricted	Total
BALANCE, DECEMBER 31, 2009	\$ 120,238	\$ 47,933	\$ 168,171
Change in net assets	<u>87,706</u>	<u>-</u>	<u>87,706</u>
BALANCE, DECEMBER 31, 2010	207,944	47,933	255,877
Change in net assets	<u>(20,440)</u>	<u>-</u>	<u>(20,440)</u>
BALANCE, DECEMBER 31, 2011	<u>\$ 187,504</u>	<u>\$ 47,933</u>	<u>\$ 235,437</u>

FRIENDS OF MOCCASIN BEND NATIONAL PARK

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2011 AND 2010

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (20,440)	\$ 87,706
Adjustments to reconcile change in net assets to net cash from operating activities:		
Decrease (increase) in:		
Accounts receivable	-	2,350
Prepaid expenses	282	393
Payroll payable	<u>(599)</u>	<u>601</u>
Net cash from operating activities	<u>(20,757)</u>	<u>91,050</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(20,757)	91,050
Cash and cash equivalents - beginning of year	<u>156,020</u>	<u>64,970</u>
Cash and cash equivalents - end of year	<u>\$ 135,263</u>	<u>\$ 156,020</u>

FRIENDS OF MOCCASIN BEND NATIONAL PARK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

NOTE 1 – NATURE OF OPERATIONS

The Friends of Moccasin Bend National Park (the Organization) was organized under the laws of the State of Tennessee as a not-for-profit corporation on October 18, 1995. Its stated purpose is to engage in such activities as will promote the best use of those lands known as Moccasin Bend and situated in Chattanooga, TN. The Organization's services are supported primarily through charitable contributions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The financial statements of the Organization have been prepared utilizing the accrual basis of accounting in accordance with generally accepted accounting principles.

Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 *Financial Statements for Not-for-Profit Organizations*, net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. If net assets are released from restrictions by incurring expenses satisfying the purpose of the grant or contribution within the same reporting period, those net assets are classified as unrestricted. At December 31, 2011 and 2010, there was \$47,933 and \$47,933, respectively, in temporarily restricted net assets.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes. At December 31, 2011 and 2010, there were no permanently restricted net assets.

(Continued)

FRIENDS OF MOCCASIN BEND NATIONAL PARK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with initial maturities of three months or less to be cash equivalents. There were no cash equivalents at December 31, 2011 and 2010.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment. Property and equipment are recorded at cost or, if donated, at estimated fair value at the date of donation. Donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Contributions

Contributions received, including unconditional promises to give, are recorded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the existence or nature of any donor imposed restrictions. Contributions of donated noncash assets are recorded at their fair values in the period received. Unconditional promises to give due in the next year are reported at their net realizable value. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are to be received.

(Continued)

FRIENDS OF MOCCASIN BEND NATIONAL PARK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Services

The Organization receives donated services from unpaid volunteers who perform a variety of tasks to assist the Organization in its program services and its fund-raising campaigns.

Donated services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. If the criteria for recognition are satisfied, donated services are recorded at their fair values in the period received. No amounts have been recognized in the statement of activities, because the criteria for recognition of donated services has not been satisfied.

Fundraising Expense

The total costs of fundraising are included in the statement of activities. There were no fundraising expenses for the years ended December 31, 2011 and 2010.

Income Taxes

The Organization is a nonprofit Organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code.

NOTE 3 – RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets are available for the purchase of the Knox and Sedman tracts of land that lie adjacent to the gateway of the Moccasin Bend National Archeological District.

NOTE 4 – CONCENTRATIONS OF CREDIT RISK

The Organization maintains several bank accounts at various financial institutions. The Federal Deposit Insurance Corporation (FDIC) insures accounts at an institution up to \$250,000. The Organization's balance on deposit at the banks may exceed \$250,000 from time to time throughout the year. At December 31, 2011, the Organization did not have on deposit an amount in excess of the FDIC limit.

FRIENDS OF MOCCASIN BEND NATIONAL PARK

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

NOTE 5 – UNCERTAIN TAX POSITIONS

The Organization is considered an exempt organization from Federal and state income taxes. However, in the event that the Organization partakes in an activity that could jeopardize this tax-exempt status, the Organization would be subject to income tax.

The Organization follows the guidance of ASC Topic 740, *Income Taxes*, Accounting for Uncertainty in Income Taxes, which clarifies the accounting for uncertainty in income taxes recognized in an entity's financial statements. This interpretation prescribed a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. In addition, ASC Topic 740 provides guidance on derecognition, classification, interest and penalties, disclosure and transition.

Based on its evaluation, the Organization has concluded that there are no significant uncertain tax positions requiring recognition in its financial statements. The Organization has concluded that it has not conducted any activities that would jeopardize its tax exempt status. The Organization's evaluation was performed for tax years ended December 31, 2008 through December 31, 2011, for federal income tax, the years that remain subject to examination by major tax jurisdictions as of December 31, 2011.

NOTE 6 – SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to the balance sheet date through the date of the auditor's report (the date the financial statements were available to be issued) for potential recognition or disclosure in the financial statements. Management has not identified any items requiring recognition or disclosure.

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Friends of Moccasin Bend National Park
2013 Board of Directors and Contact for Corporate Minutes

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Friends of Moccasin Bend National Park
2013 Board of Directors and Contact for Corporate Minutes

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Contact for review of corporate minutes

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Section II: City Council Questionnaire

1. What other Chattanooga organizations have a mission similar to yours?

No other organizations have a similar mission. FOMB is the only organization working to build a new National Park within the Chattanooga City limits, to be enjoyed by present and future generations.

2. What does your organizations do, supply, or perform that no other organization in Chattanooga addresses?

FOMB is the only organization in partnership with the National Park Service (NPS) whose sole purpose is to develop Moccasin Bend for public use and to preserve it for future generations.

3. What is your fiscal year?

January 1 - December 31

4. List the previous years you have submitted requests to the City of Chattanooga, the amount of the requests, and the amounts granted?

2007-08 requested \$30,000, received \$30,000	2010-2011 requested \$30,000, received \$25,300
2008-09 requested \$30,000, received \$30,000	2011-2012 requested \$30,000, received \$30,000
2009-2010 requested \$30,000, received \$30,000	2012-2013 requested \$30,000, received \$30,000

5. Describe your debt and expenses in ratio to revenue.

.005/100

Our only liability is federal payroll tax each month, and it is paid the following month.

6. List any debt over \$10,000 and when that debt will be satisfied.

FOMB has no debts.

7. What percentage of your budget is dedicated to salaries vs. percentage of budget dedicated to client programs or benefits?

In the proposed 2013 budget, the executive director's salary equals 50%. The salary has remained the same for the past 7 years.

8. What cost savings initiatives did your organization undertake during the preceding year?

FOMB has not hired additional staff, employing only the executive director. Board members and volunteers take on more responsibility as required. FOMB has applied for capacity-increasing grants, kept the number of printed newsletters to a minimum, hosted no special events during the past year, and reduced travel expenses.

9. List travel expenses over the last three years and how the travel benefited your organization.

2010 - \$1392	2011 - \$541	2012 - \$354
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All travel undertaken is for official meetings with NPS officials or for official American Indian tribal consultations. FOMB has tried to minimize travel in the past 3 years, due to the economy. Increased travel is anticipated in 2013, as there will be crucial meetings with tribal leaders, in addition to meetings with the NPS Partnership network.

10. If you are a membership-based organization:

a. What is fee structure?

NA - FOMB is NOT membership-based organization

b. When have you increased membership fees?

NA

c. What is your plan for growing membership?

NA

d. What are your membership numbers from the last three years?

NA

11. Do your clients pay anything for your services, products, programs? If so, explain.

No

12. What is your strategic plan to become independent of City funding?

Once the Moccasin Bend interpretive center is built and the Chattanooga community is realizing the economic benefits of a new tourism anchor on the river, need for City support of the work of FOMB as a NPS Partner should diminish. Until that time, FOMB is the only organization that coordinates community, City, Hamilton County, and federal efforts to develop Moccasin Bend.

Attachment A: Program Outcome Information

Friends of Moccasin Bend National Park

Agency Mission and Description:

The purpose of the **Friends of Moccasin Bend (FOMB)** is to partner with the National Park Service (NPS) to preserve, protect and interpret the cultural, historical and natural resources of the Moccasin Bend National Archeological District. FOMB will also partner with the NPS to design, construct and support visitor access and facilities on Moccasin Bend.

Program Goal:

Developing Moccasin Bend is a public/private partnership. The purpose of this budget request is to continue critical funding needed for FOMB's work toward enhancing Moccasin Bend programming and public access. A developed visitor center site and park trails will have great economic and community impact on Chattanooga. As an official partner with the NPS, FOMB is responsible for raising private, tribal and foundation support and funding for the project.

Impact Area:

The City has a multi-million dollar vested interest and commitment to Riverfront development and public use that spans over 20 years. Development of the National Park will provide free public access to approximately 750 acres of urban green space, and will eventually have a significant economic impact on the City. The park enhances the City's commitment to Riverfront mixed-use development, and will serve as a recreational and tourism anchor on the river. Access to the Park will enhance quality-of-life for all segments of our community: children and youth, families, and the "most vulnerable."

Intended Outcomes:

1. FOMB will continue to serve a key role on the North Shore Moccasin Bend Gateway-Stringers Ridge steering committee, helping to develop the infrastructure that will support North Shore parks and neighborhoods.
2. FOMB will continue to sponsor and facilitate increased Moccasin Bend educational and recreational programming and public access, based on collaborative activities with the NPS, City Parks and Recreation, Outdoor Chattanooga, UTC, RiverRocks Festival and others, continuing its efforts to reach underserved audiences in the City.
3. FOMB will continue in the partnership with the NPS toward implementation of site development and construction.

Collection Method:

1. FOMB's active participation on the Moccasin Bend Gateway-Stringers Ridge steering committee will be documented by the RPA.
2. FOMB, the NPS and media accounts will document increased Moccasin Bend educational and recreational programming.
3. New trails will open public access to Moccasin Bend in 2013. Work will continue, enhancing and developing the plans for the interpretive center and long range management plans for Moccasin Bend.

Results:

1. Progress with implementation of the Moccasin Bend-Stringers Ridge Plan will be documented by the RPA.
2. Comparing programming from 2012-2013 and 2013-2014 will indicate an increase.
3. New trails will be open to the public, and design and exhibit plans for the site will be available.

Data Source: Not applicable

Comparative Data:

There are no similar programs. That is why this project is so exciting for Chattanooga!

Attachment B: Comparative Financial Information

FRIENDS OF MOCCASIN BEND NATIONAL PARK NOT APPLICABLE

FOMB'S work and activities will complement and enhance goals and priorities set by the City of Chattanooga. All districts and residents in the City and Hamilton County will be served equally, however the recreational, educational and economic impacts may be more significant for the City, since the Park is within Chattanooga city limits. The federal government funds the NPS efforts to develop Moccasin Bend.

This section relates to agency efforts specifically funded by Chattanooga dollars to benefit Chattanooga residents, relative to the dollars given by adjoining governmental entities.

Dollars provided to your organization in FY 2013 by the following entities:	Percent of your total annual operational funding provided by local government	% of Hamilton County Population*
Chattanooga		49.83%
Unincorporated Hamilton County		30.22%
Hamilton County Government's (General funds)		
Collegedale		2.46%
East Ridge		6.24%
Lakesite		0.54%
Lookout Mountain		0.54%
Red Bank		3.46%
Ridgeside		0.12%
Signal Mountain		2.25%
Soddy-Daisy		3.78%
Walden		0.56%
Other (Outside Hamilton County)		
	Above percentages should total 100%	
Percent of Services rendered to residents of:	Estimate, if you do not now track this data.	
Chattanooga		49.83%
Unincorporated Hamilton County		30.22%
Hamilton County Government's (General funds)		
Collegedale		2.46%
East Ridge		6.24%
Lakesite		0.54%
Lookout Mountain		0.54%
Red Bank		3.46%
Ridgeside		0.12%
Signal Mountain		2.25%
Soddy-Daisy		3.78%
Walden		0.56%
Other (Outside Hamilton County)		
	Above percentages should total 100%	

*Population numbers are from 2010 U.S. Census.

Attachment C: Program Beneficiary Statistics

Program: Friends of Moccasin Bend National Park NOT APPLICABLE
 (Please see statement at top of Attachment B)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other	Last Year	This year (estimated)	Next Year (projected)
1. Unduplicated Count of Program Beneficiaries TOTAL			
a) Total Continuing From Previous Fiscal Year			
b) Total New for the Year			
c) Total Terminated During the Year			
2. Age Group TOTAL			
a) Infants – Under 5			
b) Between 5 and 12			
c) Between 13 and 17			
d) Between 18 and 29			
e) Between 30 and 64			
f) 65 and over			
g) Not Known			
3. Sex TOTAL			
a) Male			
b) Female			
c) Not Known			
4. Ethnic Background TOTAL			
a) White			
b) Black			
c) Hispanic			
d) Oriental			
e) Other – Ethnic Minority			
f) Not Known			
5. % Income Level TOTAL			
a) Below 9,999			
b) 10,000 –19,999			
c) 20,000 – 29,999			
d) 30,000 and Over			
e) Not Known			
6. Location of Residence TOTAL			
a) Chattanooga			
b) Outside of Chattanooga			
c) Not Known			

Friends of Moccasin Bend National Park				
NAME OF AGENCY	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual (projected)	2013-2014 PROPOSED
BUDGET BY SERVICES FOR				
SUPPORT/REVENUE FOR CURRENT OPERATIONS:				
Beginning Cash and Receivables				
Private Cash Gifts	56,717.00	46,400.00	68,266.00	90,000.00
Cash Gifts-Land-Foundations				
Private Pledged Income	950.00			
Pledged Foundation Income	100,000.00			
Interest Income	52.00	70.00	46.00	46.00
*Support from City of Chattanooga	25,150.00	27,650.00	30,000.00	30,000.00
TOTAL SUPPORT/REVENUE DIRECT (A)	182,869.00	74,120.00	98,312.00	120,046.00
EXPENDITURES FOR CURRENT SERVICE OPERATIONS:				
Salaries-Executive Director	60,000.00	60,000.00	60,000.00	60,000.00
Payroll Tax	4,590.00	4,590.00	4,600.00	4,600.00
Property Tax Expense	2,525.00	2,243.00	1,522.00	1,826.00
Professional/Contract Fees	375.00	1,175.00	750.00	1,000.00
Accounting Fees	3,900.00	3,900.00	4,125.00	5,000.00
Legal Fees	0.00	0.00	0.00	0.00
Contract Labor - Land Purchase	0.00	0.00	0.00	0.00
Office Supplies	116.00	298.00	1,059.00	2,000.00
Telephone/Web Hosting	650.00	556.00	1,095.00	2,000.00
Postage/Shipping	416.00	887.00	800.00	1,500.00
Insurance	1,723.00	1,646.00	749.00	1,700.00
Printing		0.00	0.00	0.00
Dues, Subsc,Fees,Mbrships	350.00	295.00	372.00	350.00
Local Travel,meals,Entertainme	209.00	130.00	45.00	200.00
Rent/Parking	1,020.00	1,020.00	1,990.00	1,800.00
Annual Campaign	1,090.00	1,896.00	2,089.00	3,000.00
Promotional/Marketing	85.00	30.00	0.00	0.00
Newsletter	2,224.00	881.00	0.00	2,500.00
Events	0.00	0.00	0.00	3,000.00
Lecture Series	11,830.00	10,982.00	15,000.00	15,000.00
Board Expense	32.00	0.00	48.00	300.00
Travel/Training	690.00	542.00	0.00	2,000.00
Association Meetings	702.00	0.00	0.00	1,000.00
Concept Planning	890.00	2,046.00	50.00	500.00
Projects	139.00	0.00	3,568.00	10,000.00
Feasibility Study	0.00	0.00	0.00	0.00
Miscellaneous	0.00	45.00	96.00	270.00
NPS Partnership	1,606.00	529.00	354.00	500.00
TOTAL EXPENDITURES (B)	95,162.00	93,691.00	98,312.00	120,046.00