State of California - The Resources Agency
DEPARTMENT OF PARKS AND RECREATION

COOPERATING ASSOCIATION ANNUAL REPORT

ASSOCIATION NAME
REPORT YEAR

INSTRUCTIONS/CHECKLIST

All cooperating associations must submit a Cooperating Association Annual Report (DPR 973) to their Cooperating Association Liaison (CAL) for the previous calendar year. This report is due to the CAL with sufficient time for the CAL to review and transmit the report by May 31st of each year. When submitting this report, ***associations must complete and include the following elements:***

1. **FORM DPR 973:** Complete all parts.
   - ☐ **Part I. General Information**
   - ☐ **Part II. Activity Report Summary**
   - ☐ **Part III. Financial Statements Notes**
   - ☐ **Part IV. Financial Summary**
2. **ATTACHMENTS:**
   - ☐ **FINANCIAL STATEMENTS:** Provide financial statements (normally prepared by the treasurer or bookkeeper) corresponding with the financial summary year. These statements consist of two separate but related reports and a certification.
     - ☐ **Statement of Activity:** This income statement covers principal changes that affect income and expenses, amounts raised in park activites; sales income and expenses; revenue of the corporation from all sources (itemized); and expenses/disbursements of the corporation, including grants and other direct funding assistance for state programs and projects.
     - ☐ **Statement of Financial Position:** This balance statement summarizes assets/liabilities. Financial and non-financial assets should be included, as well as short and long term liabilities (if any).
     - ☐ **Certification:** This certification is signed by the preparer. If the financial statements were prepared by someone other than a CPA, a certification such as the following can be used: *"These financial statements are for* [insert time period]. *To the best of my knowledge they are true and complete."* The association's Treasurer, Chair or other appropriate officer signs this certification.
   - ☐ **TAX RETURNS:** Submit IRS 990/990 EZ only if the association's income was greater than or equal to $25,000. Submit IRS 990T only if the association had unrelated business income
   - ☐ **BOARD OF DIRECTORS ROSTER:** Include a list of names and addresses of board members who are currently serving or will begin serving on the board in the coming months.
   - ☐ **CERTIFICATE OF INSURANCE (DPR 169):** Have the insurance carrier complete the Certificate of Insurance. Submit a copy of the completed form with this Annual Report.
3. **BYLAWS** *(check one)* **:**
   - ☐ There were no amendments to the association bylaws.
   - ☐ The bylaws were amended during the report year. A copy is enclosed.
4. **ARTICLES OF INCORPORATION** *(check one)* **:**
   - ☐ There were no amendments to the association articles of incorporation.
   - ☐ The articles were amended during the report year. A copy is enclosed.

Submit all report elements to the CAL. The CAL may attach explanatory comments if desired. The CAL will forward the entire report to the Cooperating Associations Program Manager, Interpretation and Education Division, no later than May 31st of each year.

COOPERATING ASSOCIATION PREPARER SIGNATURE ►	PRINTED NAME	PHONE NUMBER	DATE PREPARED
CAL REVIEW SIGNATURE ►	DISTRICT		DATE REVIEWED

COOPERATING ASSOCIATION ANNUAL REPORT

Report Year _____

PART I. GENERAL INFORMATION

ASSOCIATION NAME			
ADDRESS *(Street or P.O. Box)*			
CITY/STATE/ZIP CODE			
PHONE NUMBER ( )	FACSIMILE NUMBER ( )	E-MAIL ADDRESS	WEBSITE ADDRESS
NUMBER OF BOARD MEMBERS	APPROX. NUMBER OF MEMBERS	NUMBER ON MAILING LIST	
ASSOCIATION CONTACT PERSON		TITLE	
PHONE NUMBER ( )	FACSIMILE NUMBER ( )	E-MAIL ADDRESS	
CAL'S NAME	PHONE NUMBER ( )	FACSIMILE NUMBER ( )	E-MAIL ADDRESS

PART II. ACTIVITY REPORT SUMMARY

In the space below or on a separate sheet, prepare a brief paragraph of three to five sentences (100 words maximum) describing some significant or exciting activities that department staff or other associations would find interesting. **Activity summaries from associations may be printed in the *Cooperating Associations Program Annual Report or posted on the department's website.*.** The paragraph is subject to editing prior to publication.

PART III. FINANCIAL STATEMENTS NOTES

CONFLICT OF INTEREST *(Check one)*

☐ No director or officer had a direct, material or financial interest in any transaction of the association.

☐ A director or officer had a direct, material or financial interest in one or more transactions of the association. *(Explain on reverse)*

ENDOWMENT *(Check one)*

☐ The association is establishing or has established an endowment program.

☐ The association does not have an endowment program.

EXPLANATION OF ANY UNUSUAL FINANCIAL OCCURRENCE (e.g., deficit spending, miscellaneous income, changing fiscal year, etc
(Use reverse if more space is needed)

COOPERATING ASSOCIATION ANNUAL REPORT

Attach financial statements and if applicable, IRS 990 and any supplemental reports or comments. Refer to Financial Summary Instructions on pages 4 and 5.

ASSOCIATION NAME	
REPORT YEAR	

IV. FINANCIAL SUMMARY

REPORTING PERIOD YEAR	IF OTHER FINANCIAL YEAR INDICATE	ACCOUNTING METHOD USED
JANUARY THROUGH DECEMBER		☐ Cash Basis ☐ Accrual Basis

A. INCOME

1.	**Contributions, gifts, grants, donations**		(1.)
2.	**Program service/interpretive events** *(Fees, charges & revenue from furthering charitable purpose)*		(2.)
3.	**Membership dues**		(3.)
4.	**Interest and investments**		(4.)
5.	**a. Fundraising events** *(Dinners, raffles, & other activities designed to make money)*	(5a.)	
	b. Less costs related to 5a *(Record fundraising solicitation expenses on Line 12)*	(5b.)	
	c. Net gain (loss) *(Line 5a minus Line 5b)* →		(5c.)
6.	**a. Income from sale of inventory** *(Merchandise, publications, etc.)*	(6a.)	
	b. Less cost of goods sold *(Record fundraising costs on Line 12)*	(6b.)	
	c. Net sales (loss) *(Line 6a minus Line 6b)* →		(6c.)
7.	**Other** *(Briefly describe)* :		(7.)
8.	**TOTAL NET REVENUE** *(Add Lines 1,2,3,4,5c,6c,7)*		(8.)
9.	**GROSS INCOME** *(Add Lines 1,2,3,4,5a,6a,7)*		(9.)

B. EXPENSES

10.	**Program services** *(Grants and in-kind donations to state parks/park staff or volunteer training, exhibit design and construction, capital improvements, expenses furthering the organization's purpose, etc.)*	(10.)
11.	**Management and general** *(Salaries, employee benefits, insurance, utilities, taxes, professional fees and other administrative overhead)*	(11.)
12.	**Fundraising/Solicitation** *(Costs of direct mail, grant seeking, consultants, and other solicitation)*	(12.)
13.	**Other** *(Briefly describe)* :	(13.)
14.	**TOTAL EXPENSES** *(Add Lines 10 thru 13)*	(14.)
15.	**Excess (or deficit) for the year** *(Line 8 minus Line 14)*	(15.)

	C. NET ASSETS (Statement of Financial Position)	Beginning of Year	End of Year
16.	**Total assets**	(16a.)	(16b.)
17.	**Total liabilities**	(17a.)	(17b.)
18.	**Net Worth** *(Line 16 minus Line 17)*	(18a.)	(18b.)

FINANCIAL SUMMARY INSTRUCTIONS

For ease of accounting, the Financial Summary (page 3 of the DPR 973) is designed to be consistent with the Year 2001 version of IRS Form 990 (990). Although most lines of the summary are self-explanatory, some are not. The instructions below provide cross-references to corresponding line items on the 990. If more explanation is needed, consult the applicable 990 reference in the IRS publication, *Instructions for Form 990*, or contact the Cooperating Associations Program Manager.

Income

- **Line 1. Contributions, gifts, grants, donations** [990, line 1d]**:** Report amounts received as voluntary contributions, i.e., payments or the part of any payment, for which the payer (donor) does not receive retail value from the organization.

- **Line 2. Program service/interpretive events** [990, line 2]**:** Enter the total of program service and interpretive event revenue. Program services are primarily those services that form the basis of an organization's exemption from federal and state tax. Program service revenue includes income earned by providing or funding the department with an educational or interpretive service, facility, product, or program that benefited the public and/or the department.

  Program service revenue typically includes revenue from admissions to interpretive and educational special events or programs, seminar fees, fees for interpretive activities, fees paid by the public to the association through special arrangements, royalties received for authoring educational publications, or grants from other agencies to provide interpretive and educational services.

  Program service revenue is not income obtained via fundraising events and campaigns, raffles, dinners, grant solicitation, contributions, interest income, membership dues, or sales income. If the function of an event, activity, or program is primarily to generate income for the organization and has little or no interpretive or educational value, it is not a program service and should be reported elsewhere on the form.

- **Line 3. Membership dues** [990, line 3]**:** Enter member and affiliate dues and assessments that are not contributions.

- **Line 4. Interest and investments** [990, lines 4 & 5]**:** Enter the amount of interest/dividend income from savings and investments.

- **Lines 5a. through 5c. Fundraising events** [990, lines 9a through 9c]**:** Enter the gross revenue, expenses and net income (or loss) from all fundraising special events/activities such as raffles, dinners, dances, and other fundraisers. [The sole or primary purpose of fundraising events is to raise funds (other than contributions) to finance the organization's exempt activities. Unlike interpretive events, fundraising events only incidentally accomplish an exempt charitable purpose.]

- **Lines 6a. through 6c. Income from sale of inventory** [990, lines 10a through 10c]**:** Enter the gross sales (less returns and allowances), cost of goods sold, and gross profit from the sale of inventory items.

(Financial Summary Instructions continued on reverse.)

- **Line 7. Other** [990, line 11]**:** Enter the total income from all sources not covered by Lines 1 through 6, and briefly describe the types of income included in this total. *Caution: Transfers from savings or investment accounts to checking accounts are not income. Such transfers are reflected in a statement of financial position as a reduction in net assets, but are not considered income.*
- **Line 8. Total Net Revenue** [990, line 12]**:** Enter the total of the indicated Lines.
- **Line 9 Gross Income** [990, line L]**:** Enter the total of the indicated Lines.

Expenses

- **Line 10. Program services** [990, line 13]**:** Enter the total of program service and interpretive event expenses. Include expenses for: (a) grants and donations to the DPR Contingent Fund, (b) state park staff and/or volunteer scholarships or training, (c) state park visitor center and exhibit design, construction, and improvements, (d) interpretive events, seminars, and programs in state parks, (e) publications, and (f) other activities furthering the organization's charitable purpose of supporting interpretation and education in California State Parks.
- **Line 11. Management and general** [990, line 14]**:** Enter the total expenses for the organization's overall management and administration. Overall management includes salaries and expenses of the chief organization officers, staff and committees, accounting services, and general liability insurance.
- **Line 12. Fundraising/solicitation** [990, line 15]**:** Enter the total expenses for soliciting contributions, gifts, and grants. These expenses include allocable overhead costs incurred in: (a) publicizing and conducting fundraising campaigns, (b) soliciting bequests and grants, (c) preparing and distributing fundraising manuals, instructions, and other materials, and (d) soliciting for fundraising events that generate contributions reportable on Line 1.
- **Line 13. Other** [990, line 16]**:** Enter the total of all expenses not recorded on Lines 10, 11, and 12, and briefly describe the types of expenses included in this total.
- **Line14. Total Expenses** [990, line 17]**:** Enter the total of the indicated Lines.
- **Line 15. Excess (or deficit) for the year** [990, line 18]**:** Enter the total of the indicated Lines.

Net Assets

- **Line 16. Assets:** Enter the total value of cash and property owned by the organization.
  — **Line 16a.** [990, line 59(A)]**:** Enter the total assets at the beginning of the year.
  — **Line 16b.** [990, line 59(B)]**:** Enter the total assets at the end of the year.
- **Line 17. Liabilities:** Enter the total value of money and other obligations owed by the organization.
  — **Line 17a.** [990, line 66(A)]**:** Enter the total liabilities at the beginning of the year.
  — **Line 17b.** [990, line 66(B)]**:** Enter the total liabilities at the end of the year.
- **Line18. Net Worth:** Enter the total of the indicated lines.
  — **Line 18a.** [990, line 73(A)]**:** Enter the net worth at the beginning of the year.
  — **Line 18b.** [990, line 73(B)]**:** Enter the net worth at the end of the year.