

# FLORIDA NATIVE PLANT SOCIETY 2010 ANNUAL REPORT



The mission of the Florida Native Plant Society is to promote the preservation, conservation and restoration of native plants and native plant communities of Florida.



The Florida Native Plant Society is the only organization in Florida focused specifically on preserving, conserving, and restoring the native plants and native plant communities that exist here.

2010 may have been a year of shrinking economy for our nation, but it was a year filled with expanding opportunities for the Florida Native Plant Society. Our outgoing president initiated a coalition that included native plant societies in Florida and seven other states to form the first-ever Southeastern Native Plant Society Summit. 2010 marked the anniversary of our 30th year of service to the state of Florida, recognized by

Governor Crist and his Cabinet with a proclamation and a special ceremony in Tallahassee. We added three new chapters plus our first-ever university chapter, at the University of Central Florida, bringing the count to 37 chapters. We partnered with more than 60 other organizations to achieve shared goals for enhancing the quality of life for all Floridians by upholding our mission statement for native plants.



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*In a world compressed by burgeoning populations and the resulting stress on resources, the need for native plants providing naturally functioning ecosystems and preserving biodiversity for future use has never been greater.*

Cover photo: Rainbow Over the Prairie – Kissimmee Prairie Preserve (Christina Evans)  
Above: Silphium spp. (Christina Evans); Oak Road (Mark Renz)





In 2010 active and knowledgeable volunteers carried our mission forward from the Panhandle to the Keys. Our members worked in the halls of lawmakers, neighborhoods, schools, parklands, and natural areas with activism dedicated to ensuring the ecologic and economic future of our beautiful state.

### **FNPS Proves Its Mettle** *Policy and Legislation*

*"Perhaps the time has come to cease calling it the 'environmentalist' view, as though it were a lobbying effort outside the mainstream of human activity, and to start calling it the real-world view."*

– E. O. Wilson

The Policy and Legislation committee worked tirelessly in Tallahassee this year. Although only \$15 million was allotted for the Florida Forever program, FNPS played an important role in securing it – a great improvement over the \$0 budgeted in 2009. FNPS helped motivate Defenders of Wildlife, Audubon of Florida, The Nature Conservancy and the Florida Wildlife Federation to jointly object to the wrongful surplussing of Suwannee River Water Management Land. Ultimately the Department of Environmental Protection and the Governor's office agreed with our

position, and the issue of the value of those lands is now being reconsidered. FNPS gave a statement in support of the EPA's (Environmental Protection Agency) Numerical Nutrient Standards, subsequently approved by the EPA, which included amendments that were consistent with one of our primary recommendations – to treat estuaries separately. As one of the first non-profit organizations to become a signatory of the new Florida Invasive Species Partnership, we began to implement common goals for the control of invasive plants.



*Florida's 3.8 million acres of conservation lands require active stewardship to maintain them as viable ecosystems and as places for people to use for educational and recreational purposes.*

### **FNPS Provides Expert Assistance to Florida's Land Managers** ***Land Management Partners (LMP) Committee***

When budget constraints prevented Florida Natural Areas Inventory staff from participating in the necessary land management review process, the Florida Department of Environmental Protection (FDEP) was deeply appreciative for the contribution of the FNPS Land Management Partners members who stepped in to help. FNPS members played a part in 87% of these reviews in 2009-10, and are scheduling participation at a rate of 100% for 2010-11. On site land management reviews ensure that the property is being cared for in accordance with approved management plans. The success of our reviews of FDEP properties led several of Florida's Water Management Districts to request our services for reviews of their own Land Management Plans.

The success of the Land Management Partners Committee (LMP) led to its establishment as a stand alone committee in 2010.



FNPS is one of the few organizations actively supporting research and conservation on Florida's native plants.

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In 2010, grants were awarded to five projects from a pool of highly competitive applications. The review committee evaluated applicants on the basis of scientific merit, relevance to the mission of FNPS, quality of methods and appropriateness of budget.

In addition, fourteen scientific papers and thirteen posters concerning research and conservation were presented at the 30th Annual FNPS Conference. A project funded by FNPS four years ago had the honor of being published in the prestigious *American Journal of Botany*.

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- **Science Grant Award:** Christopher G. Oakley, Florida State University  
Genetic diversity in the endangered endemic *Hypericum cumulicola*
- **Science Grant Award:** Adam C. Payton, University of Florida  
Delimitation and evolution in *Dicerandra* (Lamiaceae) annuals
- **Conservation Grant Award: Little Salt Spring Invasive Species Removal**  
First discovered as an archaeological site in 1959, and ranked as one of the major archaeological sites in the western hemisphere, Little Salt Springs is also an extremely important botanical site. FNPS funded work to remove invasive species, a critical factor in preserving this unique hydric hammock and spring-fed stream run, which allowed the conservation of endangered plants such as Tampa mock verbena (*Glandularia tampensis*) and leafy beaked ladies tresses (*Sacoila lanceolata* var. *paludicola*).
- **Conservation Grant Award: Watershed Invasive Plant Eradication Task Force Tool Shed**  
The Guana Tolomato Matanzas National Estuarine Research Reserve (GRMNERR) is a 73,336-acre sanctuary with diverse natural habitats under threat by invasion of numerous exotic plants. A new Invasive Plant Eradication Task Force was able to use FNPS funding to establish of a tool shed of equipment and supplies to carry out work at areas of special need.
- **Conservation Grant Award: Reintroduction of the Fragrant Prickly Apple-Cactus**  
*Harrisia fragrans*, an endangered endemic cactus, has disappeared as development covered the Atlantic Ridge where it formerly made its home. Fruits from a mature cactus, harvested and carefully grown out for four years, are now ready to be planted. Two protected sites in the cactus's former range have been selected and planting is set for spring of 2011. The new populations will be the subject of further investigation, including studies by students in a science-magnet high school. One of the sites is located in a xeriscape garden near the Marine and Oceanographic Academy in St. Lucie County where the public can be introduced to this rare species, which many have never seen before.



## FNPS: ORGANIZED FOR ADVOCACY

**CHAPTER GROWTH CREATES NEW MEMBERSHIP OPPORTUNITIES:** In 2010 our numbers followed the general trend for many non-profits, experiencing a slight decline of about 3% overall with a total of 2,974 memberships. This figure represents at least 3,570 people, however, as it includes multiple members of households and businesses. The most meaningful statistic is perhaps the fact that three new chapters were born, showing the increased level of interest in our mission.

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### 2010 COMMITTEE ACTIVITY HIGHLIGHTS:

**Communications:** FNPS plunged into the world of social media in 2010, with a new blog, a Facebook page and a Twitter account. The blog launched in May with 51 visits, but climbed week by week as word spread, and in November it had over 2,100 visits. The blog and Facebook postings have attracted readers from both Florida and out-of-state. Our blog is now being quoted and linked by other authors of reputable standing, and the FNPS Facebook page has almost 900 fans. The social media initiative has enabled us to share information with a vast audience, and new members have joined FNPS after discovering us online.

**Education:** Efforts were focused on improving and expanding information available to both FNPS members and the general public on our website. Lists in this category include gardens featuring native plants, and educational materials available for teachers, homeowners, landowners, planners, and government officials.

**Annual Conference:** In 2010 our 30th Annual Conference, *Rooted in History; Forever Blooming* took place in Tallahassee, where we celebrated our history and met with our legislators on their own turf. Outstanding speakers Gil Nelson and Bailey White were just two of the many stellar names contributing to the education of those 450 people who were privileged to attend. Landscape awards were given in recognition of excellence in design with native plants in categories that included residential, mitigation and restoration projects.

**Publications:** *The Palmetto*, our flagship magazine came to FNPS members four times in 2010, bringing articles about native plant species illustrated with high-quality botanical illustrations and photographs, along with coverage of FNPS events. *The Sabal Minor* was published online six times, bringing news of chapter activities, and updates on seasonal events occurring in natural ecosystems, including flowers in bloom, and information on butterflies, birds and wildlife utilizing native plants.

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**LEADERSHIP IN ACTION: THE FNPS BOARD OF DIRECTORS:** Comprised of both elected and appointed members, the full Board and Executive Boards each met four times in 2010 in different geographical areas. Rotation of meeting location helps to spread the cost of travel, assumed by each Board and Executive Board member. The full board meetings are attended by representatives from the chapters to ensure state-wide, grassroots communication. Dedicated Board members, many highly qualified in their own fields, identified goals, implemented action plans for the Society, and provided leadership in key areas, resulting in excellent responses from the chapters it collaborates with.



**A YEAR OF ACCOMPLISHMENTS:** The FNPS chapters operate independently to serve local needs. They share common goals pertaining to our mission to conserve, preserve, and restore native plants and native plant communities, but are free to choose the projects they are most motivated to support in whatever way seems practical to them.

### **Restoration – Seeds of Change**

Less than 3% of Florida's once abundant longleaf pine and native grass ecosystem remains today. When two state parks began to restore such a system in their degraded areas, one FNPS chapter volunteered more than 30 hours of painstaking work collecting seeds of wiregrass (*Aristida beyrichiana*) and toothachegrass (*Ctenium aromaticum*) from healthy areas of the park to aid the restoration.

### **Planting to Support Bees and Other Pollinators**

National attention has focused recently on the critical role of bees and other pollinators in the production of our food supply. A chapter in central Florida decided to provide a native garden planted specifically to support pollinators. They were awarded a grant from Keep Brevard Beautiful, and donated more than \$1,800 and 140 volunteer hours to design and plant the garden. 150 native plants representing 20 species now call the park home. The new garden provides habitat for pollinators, beauty for the park, and is an educational site.

*"Progress in restoring former citrus... to native communities is due in large part to the efforts of Florida Native Plant Society chapter members."*

*– James Milton Thomas  
Oakland Nature Preserve*



## FNPS CHAPTERS AT WORK

In addition to monthly meetings which feature educational programs open to the public, FNPS Chapters provide these activities:

- Field trips suitable for all ages and fitness levels
- Event outreach programs: education, talks, panels
- Native plant sales
- Design plans, supply and install native plants for schools, city streets, libraries, parks, natural areas and restoration projects, including wetlands and littoral zones
- Maintain native gardens and plantings in community spaces
- Remove invasive plants
- Rescue plants
- Develop new plant rescue methods
- Create courses with Continuing Education Credits (CEUs) for landscape architects in the use of native plants
- Collect native seed
- Identify and create native plant lists for parks and natural areas
- Give awards for native plant use to businesses
- Form partnerships with cities to start native plant nurseries
- Lead native yard tours
- Create native plant lists for use by homeowners, home builders, Master Gardeners
- Hold environmental film festivals
- Help pass landscape ordinances
- Give guided walks at events and festivals
- Give community awards for excellent use of native plants
- Write articles for newspapers and other publications
- Write letters to correct misunderstandings
- Teach Master Gardeners about native plants
- Give grants to schools and students through the college level
- Create presentations for public education

## Providing Plants a Second Chance

When development threatened native plants near one chapter, volunteers jumped to the rescue on numerous occasions. This quick action provided wetland plants for restoration areas at the Central Florida Zoo and in Langford Park, and upland plants for restoration at the Oakland Nature Preserve. Numerous endangered plants such as *Nolina brittoniana* and *Eriogonum longifolium* were donated to the Bok Tower Gardens center for endangered plant research.

The chapter is perfecting rescue techniques for use on plants which are difficult to move. Another chapter rescued native rain lilies that would have been buried in a road expansion project in Clay County.

## FNPS Chapters As Educators: Reaching Through Teaching

The value of native plants is becoming recognized not only in the United States but globally, as issues of sustainability and biodiversity are reaching critical stages. However, education about natives, their value, and how to use and grow them, is lagging behind this new awareness. Here FNPS members are stepping in to fill the gap with incredible commitment to sharing their knowledge with the public – teaching people about natives and how to use them in yards, parks, and municipal spaces.

FNPS volunteers manned information booths, made presentations and led field trips at more than 300 outreach events in 2010. These events included festivals, celebration days, green events, meetings and conferences all over the state.

Field trips are an important part of educational outreach. They promote the mission of FNPS in a manner no other activities can. Field trips get people out into natural communities where they learn how ecosystems function and begin to appreciate the beauty of the native plants that are our heritage in Florida. It's a fact that people must first learn to love what they will later choose to protect.

Chapters make sure trips are available to all – young and old, experienced or newcomer. Strolls along boardwalks and in shady groves, hikes in coastal scrub, and treks deep into swamps are led by experienced, knowledgeable guides.





**BUILDING THE NEXT GENERATION OF ADVOCATES:** Today's children are more aware of the need to be "green" than ever before. FNPS chapters came forth with myriad opportunities to provide the next generation of earth's caretakers with education and experiences that add to their understanding of the natural world.

Chapters also create their own educational materials to share. In 2010 chapters developed numerous plant lists for home owners, home builders, and Master Gardeners. PowerPoint programs with excellent photographic content have been created to use in presentations for public interest groups. One chapter logged hundreds of hours in the creation of an outstanding new workshop, complete with Continuing Education Units (CEUs), for an important target group – landscape architects.

### **FNPS Chapters Reach Out to Youth**

Many chapters partnered with schools to design and help students install native plant and butterfly gardens, and larger restoration projects were initiated at several schools. In South Florida, two restoration projects covered several acres and included site evaluation, design, plant donation, as well as incorporating student education components.

Interactive student projects included studying the interdependence of insects and plants, painting with dyes made from native plants, learning about plants as part of functioning ecosystems and, of course, digging in the dirt. Chapters gave scholarships and internships,

*"...the child in nature  
is an endangered species,  
and the health of children  
and the health of the Earth  
are inseparable."*

*– Richard Louv*

*"Biodiversity is the  
greatest treasure we have.  
Its diminishment is to be  
prevented at all cost."*

– Thomas Eisner

and donated funds to enable disadvantaged children to attend a camp where they could experience the real Florida in a natural area. One chapter gave awards to high school students who created science-based native plant educational materials to disseminate.

All chapters help teach about and eradicate invasive plants. One chapter donated funds targeted toward removal of air potato from city lands, and then organized and led the work themselves. In 2010 their effort resulted in the disposal of two tons of this noxious plant.

### **Chapter Charitable Contributions: Leading by Example**

Grants by local chapters were not limited to school children, but included gifts to their communities, parks and public lands. In the cash-strapped economy members went to work with a will to raise and donate money, and to partner with other groups to fund projects and scholarships. Most importantly, our mission of conservation, preservation and restoration was furthered with significant contributions by active members who got their boots dirty in critical projects from Tallahassee to the Keys.

### **Native Plant Sales: Getting Plants to People**

The native plant industry, which has traditionally taken a back seat to sales of exotics, is ramping up to try to meet the new demand for native plants. To help fill the gap, FNPS chapters held plant sales all over the state in 2010. FNPS members grew plants in their backyards, and collaborated with commercial native growers to get native plants into the hands of their neighbors by bringing them to public events of many kinds.

*Photo: Eight point buck at Kissimmee Prairie Preserve (Christina Evans)*





## MEMBERSHIP HISTORY

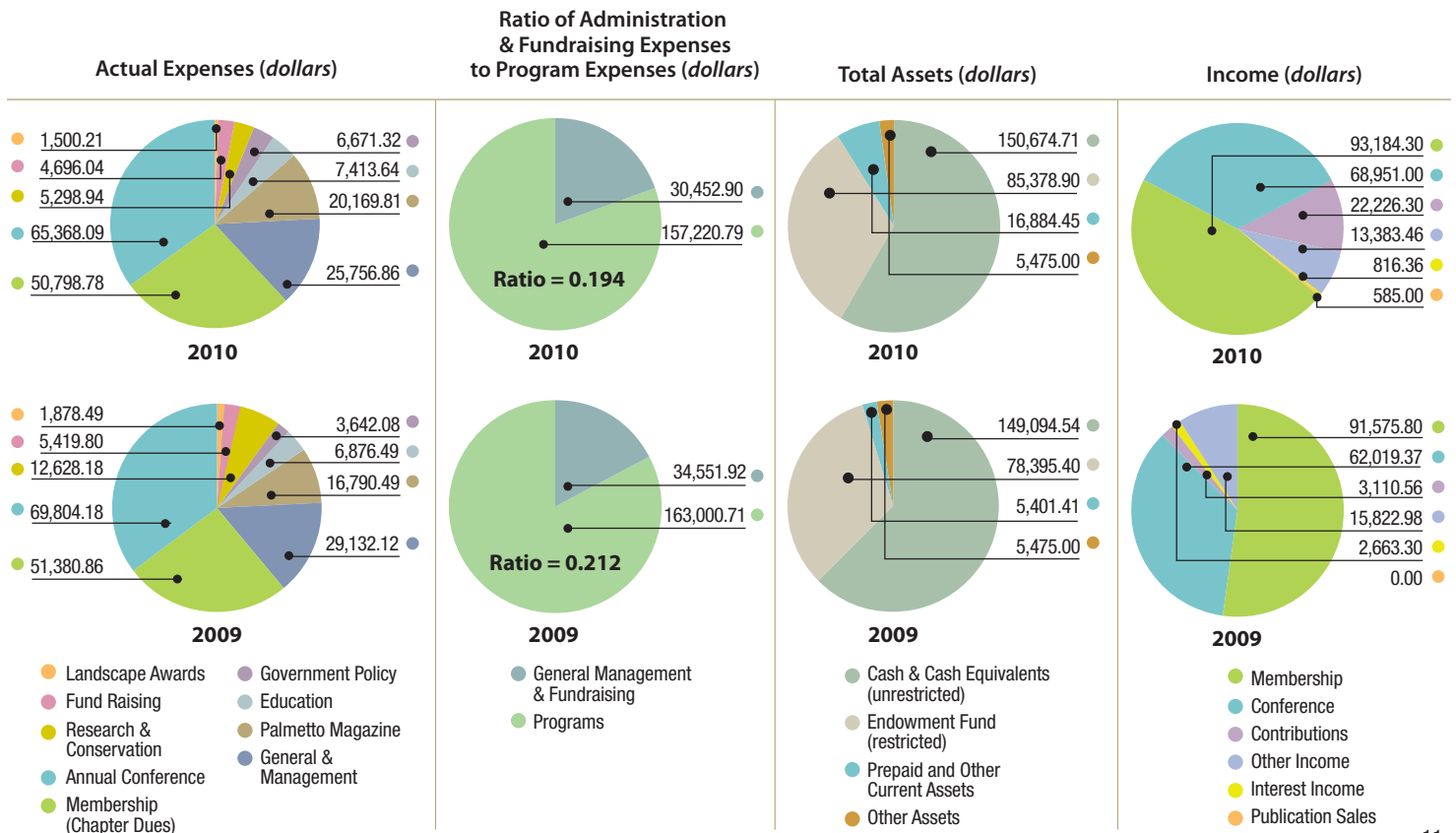
	Current*	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Chapters**	38	38	34	34	33	30	27	27	26	26	25
Memberships	2987	2954	2820	2991	3145	3044	2933	2900	2802	2635	2565
Life	11	11	9	4							
Donor	9	8	11	12	10	4	4	6	7	6	8
Supporting	76	75	74	59	88	79	61	49	48	42	29
Business	80	80	70	86	94	81	72	72	64	60	60
Nonprofit	33	34	38	47	53	41	35	33	42	37	39
Contributing	82	81	64	84	186	247	258	189	168	146	116
Family/Household	622	616	561	634	768	847	781	787	763	735	691
Individual	1964	1934	1899	1988	1866	1666	1641	1662	1627	1531	1555
Student	88	91	69	52	50	51	48	54	53	42	37
Library	22	24	25	25	30	28	33	48	30	36	30
New Members Joined ***		687	432	542	577	611	448	521	578	474	516
New Members Retained ***		670	320	229	205	176	113	141	131	114	121
Members Dropped ***		507	640	692	476	484	419	414	383	411	490

\* As of August 2010

\*\* Includes all defined chapters

\*\*\* Per year. New Joined = number who joined. New retained = number who joined and are still members. Dropped = number who dropped and have not rejoined

## SELECT FINANCIAL INFORMATION



## FINANCIAL SUMMARY 2009-2010

	YTD 12/31/2010 Actual 2010	YTD 12/31/2009 Actual 2009		YTD 12/31/2010 Actual 2010	YTD 12/31/2009 Actual 2009
<b>Total Support and Revenue</b>	<b>\$138,698.86</b>	<b>\$172,734.28</b>	<b>Functional Expenses</b>		
<b>Total Functional Expenses</b>	<b>\$125,955.43</b>	<b>\$199,941.24</b>	Membership Expenses	\$50,798.78	\$51,380.86
<b>Excess (Deficit) of Support and Excess Revenue over (under) Expense</b>	<b>\$12,743.43</b>	<b>(\$27,206.96)</b>	Palmetto Expenses	\$20,169.81	\$16,790.49
<b>Support and Revenue</b>			Conference Expenses	\$60,449.56	\$69,804.18
Membership Dues (Net)	\$93,184.30	\$91,575.80	General & Management Expenses	\$25,756.86	\$29,132.12
Conference Income	\$68,951.00	\$62,019.37	Education Expenses	\$7,413.64	\$6,876.49
Contributions	\$22,228.30	\$3,110.56	Fund Raising Expenses	\$4,696.04	\$5,419.80
Interest Income	\$816.36	\$2,886.92	Government Policy Expenses	\$6,671.32	\$3,642.08
Other Income	\$13,383.46	\$13,141.63	Research & Conservation Expenses	\$5,298.94	\$15,016.79
			Landscape Awards	\$1,500.21	\$1,878.43
<b>Total Support and Revenue</b>	<b>\$198,563.42</b>	<b>\$172,734.28</b>	<b>Total Functional Expenses</b>	<b>\$182,755.16</b>	<b>\$199,941.24</b>

## FINANCIAL STATEMENTS

For the Years Ended December 31, 2009 and December 31, 2008

### Statement of Functional Expenses

For the Year Ended December 31, 2008	Total	Membership & Chapter Support	The Palmetto	Government Policy	General & Management	Fund Raising	Conservation & Research	Education
Services & Professional Fees	\$95,078	\$33,564	\$9,006	\$3,200	\$28,208	\$4,000	\$0	\$17,100
Meals & Rooms	22,336	0	0	0	2,404	0	0	19,932
Printing & Promotion	13,138	1,740	7,340	0	1,427	813	0	1,818
Postage	13,012	7,456	2,755	0	575	918	0	1,308
Insurance	4,027	0	0	0	4,027	0	0	0
Supplies & Other	16,029	83	0	0	1,201	0	0	14,745
Telephone Expense	564	0	0	0	531	0	0	33
Donations	5,000	0	0	0	0	0	5,000	0
Storage	360	0	0	0	360	0	0	0
Miscellaneous	5,043	0	0	0	0	0	0	5,043
Travel	2,370	0	0	0	2,090	0	0	280
Awards	7,486	0	0	0	0	0	7,486	0
Registration & Dues	61	0	0	0	61	0	0	0
Bank Charges	2,722	2,692	0	0	30	0	0	0
Chapter Grants	1,543	1,543	0	0	0	0	0	0
<b>Total</b>	<b>\$188,769</b>	<b>\$47,078</b>	<b>\$19,101</b>	<b>\$3,200</b>	<b>\$40,914</b>	<b>\$5,731</b>	<b>\$12,486</b>	<b>\$60,259</b>
For the Year Ended December 31, 2009	Total	Membership & Chapter Support	The Palmetto	Government Policy	General & Management	Fund Raising	Conservation & Research	Education
Services & Professional Fees	\$95,808	\$37,552	\$6,774	\$3,266	\$17,491	\$3,706	\$1,042	\$25,977
Meals & Rooms	37,026	0	0	0	3,014	0	650	33,362
Printing & Promotion	16,977	1,116	7,573	0	0	782	0	7,506
Postage	11,499	6,829	2,443	0	329	932	36	930
Insurance	5,665	0	0	0	5,665	0	0	0
Supplies & Other	4,822	112	0	0	122	0	0	4,588
Telephone Expense	646	0	0	0	646	0	0	0
Donations	4,780	0	0	0	0	0	4,680	100
Storage	360	0	0	0	360	0	0	0
Miscellaneous	2,744	0	0	0	0	0	0	2,744
Travel	3,406	170	0	376	1,386	0	0	1,474
Awards	8,098	0	0	0	0	0	8,098	0
Registration & Dues	71	0	0	0	71	0	0	0
Bank Charges	3,850	3,802	0	0	48	0	0	0
Chapter Grants	1,800	1,800	0	0	0	0	0	0
<b>Total</b>	<b>\$197,552</b>	<b>\$51,381</b>	<b>\$16,790</b>	<b>\$3,642</b>	<b>\$29,132</b>	<b>\$5,420</b>	<b>\$14,506</b>	<b>\$76,681</b>



## Statement of Financial Position

December 31, 2009 and 2008	2009	2008
<b>Assets</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$142,102	\$160,063
Prepaid Expenses	5,401	10,257
Total Current Assets	<u>147,503</u>	<u>170,320</u>
<b>Other Assets:</b>		
Endowment Fund		
Cash and Cash Equivalents	23,551	21,405
Marketable Securities	61,837	56,991
Total Endowment Fund	85,388	78,396
Illustrations by Wes Jurgens	5,475	5,475
Total Other Assets	<u>90,863</u>	<u>83,871</u>
Office Equipment and Software	0	0
Total Assets	<u>\$238,366</u>	<u>\$254,191</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$3,366	\$4,045
Deposits	700	1,225
Chapter Support Payable	7,498	6,752
Total Current Liabilities	<u>11,564</u>	<u>12,022</u>
<b>Net Assets:</b>		
Unrestricted Net Assets	141,414	163,773
Temporarily Restricted Net Assets	0	0
Permanently Restricted Net Assets	85,388	78,396
Total Net Assets	<u>226,802</u>	<u>242,169</u>
Total Liabilities and Net Assets	<u>\$238,366</u>	<u>\$254,191</u>

## Statement of Cash Flows

### For the Year ended December 31, 2009 and 2008

	2009	2008
<b>Cash Flows from Operating Activities:</b>		
Change in Net Assets	\$(15,367)	\$5,577
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operations:		
Depreciation and Amortization	0	0
(Increase) Decrease in Prepaid Expenses	4,856	(965)
Increase (Decrease) in Accounts Payable	(679)	(2,460)
Increase (Decrease) in Chapter Support Payable	746	(264)
Increase (Decrease) in Deposits	(525)	(800)
Total Adjustments	<u>4,398</u>	<u>(4,489)</u>
Net Cash Provided (Used) by Operations	<u>(10,969)</u>	<u>1,088</u>
<b>Cash Flows from Investment Activities:</b>		
Purchase of Investments	0	0
Transfer of Endowment Funds Held in General or Temporarily Restricted Funds	(4,846)	(9,366)
Investment Gains	<u>4,846</u>	<u>9,366</u>
Net Cash Provided (Used) by Investment Activities	<u>0</u>	<u>0</u>
<b>Cash Flows from Financing Activities:</b>		
Proceeds from Contributions Restricted for Investment in Endowment	(6,992)	(4,710)
Net Cash Provided (Used) by Financing Activities	<u>(6,992)</u>	<u>(4,710)</u>
Increase (Decrease) in Cash and Cash Equivalents	(17,961)	(3,622)
Cash and Cash Equivalents at Beginning of Year	160,063	163,685
Cash and Cash Equivalents at End of Year	<u>\$142,102</u>	<u>\$160,063</u>

## Statement of Activities

For the Year ended December 31, 2008	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>Revenues, Gains and Other Support:</b>				
Membership Dues	\$93,011	\$0	\$0	\$93,011
Conference Income	72,221	0	0	72,221
Contributions	2,617	0	4,710	7,327
Interest and Dividend Income	3,777	2,828	0	6,605
Investment Gains	(6,538)	(2,828)	0	(9,366)
Other Income	<u>24,548</u>	<u>0</u>	<u>0</u>	<u>24,548</u>
Total Revenues, Gains and Other Support	<u>189,636</u>	<u>0</u>	<u>4,710</u>	<u>194,346</u>
<b>Expenses and Losses:</b>				
Membership Expenses	47,078	0	0	47,078
Conference Expenses	53,635	0	0	53,635
Education	6,624	0	0	6,624
General and Management Expenses	40,914	0	0	40,914
Palmetto Expenses	19,101	0	0	19,101
Fund Raising	5,731	0	0	5,731
Government Policy Expense	3,200	0	0	3,200
Landscape Awards	0	0	0	0
Research and Conservation Expenses	5,000	0	0	5,000
Grants for Research	<u>7,486</u>	<u>0</u>	<u>0</u>	<u>7,486</u>
Total Expenses and Losses	<u>188,769</u>	<u>0</u>	<u>0</u>	<u>188,769</u>
Change in Net Assets	867	0	4,710	5,577
Net Assets at Beginning of Year	<u>162,906</u>	<u>0</u>	<u>73,686</u>	<u>236,592</u>
Net Assets at End of Year	<u>\$163,773</u>	<u>\$0</u>	<u>\$78,396</u>	<u>\$242,169</u>

For the Year ended December 31, 2009	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>Revenues, Gains and Other Support:</b>				
Membership Dues	\$91,576	\$0	\$0	\$91,576
Conference Income	62,020	0	0	62,020
Contributions	3,111	0	6,992	10,103
Interest and Dividend Income	2,663	2,230	0	4,893
Investment Gains (Losses)	2,681	2,165	0	4,846
Other Income	<u>13,142</u>	<u>0</u>	<u>0</u>	<u>13,142</u>
Total Revenues, Gains and Other Support	<u>175,193</u>	<u>4,395</u>	<u>6,992</u>	<u>186,580</u>
<b>Expenses and Losses:</b>				
Membership Expenses	51,381	0	0	51,381
Conference Expenses	69,804	0	0	69,804
Education	6,877	0	0	6,877
General and Management Expenses	29,132	0	0	29,132
Palmetto Expenses	16,790	0	0	16,790
Fund Raising	5,420	0	0	5,420
Government Policy Expense	3,642	0	0	3,642
Landscape Awards	1,878	0	0	1,878
Research and Conservation Expenses	5,473	0	0	5,473
Grants for Research	<u>7,155</u>	<u>4,395</u>	<u>0</u>	<u>7,155</u>
Total Expenses and Losses	<u>197,552</u>	<u>4,395</u>	<u>0</u>	<u>197,552</u>
Change in Net Assets	(22,359)	0	6,992	(15,367)
Net Assets at Beginning of Year	<u>163,773</u>	<u>0</u>	<u>78,396</u>	<u>242,169</u>
Net Assets at End of Year	<u>\$141,414</u>	<u>\$0</u>	<u>\$85,388</u>	<u>\$226,802</u>

## Notes to Financial Statements

For the Years Ended December 31, 2009 and 2008

### Note 1 – Summary of Significant Accounting Policies

#### Purpose of Non-Profit Organization

Florida Native Plant Society (the Organization) is a tax-exempt entity incorporated in 1986 to promote the preservation, conservation and restoration of the native plants and native plant communities of Florida. To this end, the Organization holds an annual educational conference, workshops and seminars, and other educational programs and services available to the general public, and provides informative newsletters to members.

#### Classification of Gifts as Restricted or Unrestricted

The Organization reports gifts of cash and other assets, including equipment, as restricted support if they are received with donor stipulations that limit the use of the donated assets. When the donor restriction ends or purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction. If there are no donor imposed restrictions on the contribution, it is recorded as unrestricted.

#### Cash and Cash Equivalents

Cash and Cash Equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

#### Investments:

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

#### Property and Equipment

Property and equipment are stated at cost or donated value. Expenditures for maintenance and repairs are charged to expense as incurred.

Depreciation is provided using the accelerated methods available for income tax purposes that does not vary materially from the depreciation that would have been computed over the estimated useful lives of the assets.

#### Income Taxes

The Organization is a public charity, exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision has been made for income taxes in the financial statements.

#### Use of Estimates

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

### Note 2 – Office Equipment and Software

Office equipment and software consists of various pieces of equipment and software that cost a total of \$2,785 and \$2,785 at December 31, 2009 and 2008, and had accumulated depreciation of \$2,785 and \$2,785 at December 31, 2009 and 2008, respectively. The useful lives of the equipment and software range from 5 to 7 years. Depreciation expense of \$0 was included in general and management expenses for the years ended December 31, 2009 and 2008.

### Note 3 – Marketable Securities

Marketable securities held by the Organization for the Endowment Fund consist of a fund that primarily holds index funds of corporate and Treasury bonds, plus U.S. Stocks. It is a fund of funds designed to have a conservative allocation that meets short to medium term goals where the investor is seeking consistent income. It maintains an asset mix of roughly 20% stocks, 60% bonds and 20% short-term cash reserves.

The marketable securities are stated at fair value. The fair values and unrealized appreciation (depreciation) at December 31, 2009 and 2008 are summarized as follows:

	December 31, 2009			December 31, 2008		
	Cost	Fair Value	Unrealized Appreciation (Depreciation)	Cost	Fair Value	Unrealized Appreciation (Depreciation)
Investments restricted to:						
Permanent Endowment	\$59,672	\$61,837	\$2,165	\$59,672	\$56,991	\$(2,681)

The following schedule summarizes the investment return and its classification in the statement of activities for the years ended:

	December 31, 2009			December 31, 2008		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Interest/Dividend Income	\$ 0	\$ 1,934	\$ 1,934	\$ 0	\$ 2,536	\$ 2,536
Net Realized and Unrealized Gains (Losses)	2,681	2,165	4,846	(6,538)	(2,828)	(9,366)
Total Investment Return	\$ 2,681	\$ 4,099	\$ 6,780	\$(6,538)	\$(292)	\$(6,830)

In addition, interest income is earned by the Prime Money Market fund of the Endowment Fund. For the years ended December 31, 2009 and 2008, respectively, interest from this account of \$72 and \$292 was included in temporarily restricted net assets. The Prime Money Market account is classified as cash or cash equivalents. Also, since the average balance of funds belonging to the endowment fund held in the unrestricted fund bank account during the year was around \$8,131, the interest reclassified to temporarily restricted interest income was computed based on the average rate of return of the funds held in both the endowment fund investment securities and the prime money market account of the endowment fund. The amount of additional interest reported as temporarily restricted earnings was \$224.

Because the earnings of the Endowment Fund are restricted to use for research, the investment income and investment gains or losses are temporarily restricted until used for that purpose. If the investment losses reduce the temporarily restricted assets to zero, the balance reduces the unrestricted net assets. Subsequent gains are reported as increases in the net unrestricted assets until the total amount of the gains offset the amount of the losses.

In the year ended December 31, 2009, the investment had unrealized gains of \$4,846. Of this amount, \$2,681 was reported as unrestricted since this was the balance necessary to restore the valuation of the investment account to its historical cost basis. The remaining \$2,165 of the unrealized gain was reported as an increase in temporarily restricted net assets.

For the year ended December 31, 2008, the unrealized loss on the fund was \$9,366. This was recorded as a decrease of \$2,828 in temporarily restricted net assets and a decrease of \$6,538 in unrestricted net assets.

At December 31, 2009, due to cash held in the unrestricted fund bank account belonging to the endowment fund, the fair market value of the investments held in the endowment investment account and the endowment money market account were \$8,272 less than the amount required to be permanently maintained in the endowment fund. The investment losses for the year ended December 31, 2008 and the cash held in the unrestricted fund bank account caused the fair market value of the funds



to fall \$6,538 below the amount required to be permanently maintained in the endowment fund at that date. Since the Organization has adequate funds in cash and cash equivalents in the unrestricted net assets, these amounts have been reclassified on the financial statements into the cash and cash equivalents of the Endowment Fund.

#### Note 4 – Fair Value Measurements:

The following methods and assumptions were used by the Organization in estimating its fair value disclosures for financial instruments:

- Cash and cash equivalents: The carrying amounts reported in the statement of financial position approximate the fair values because of the short maturities of those instruments.
- Endowment investment: The fair value of the investment is based on quoted market prices for that instrument.

Fair values of assets measured on a recurring basis at December 31, 2009 and 2008 are as follows:

#### Fair Value Measurements at Reporting Date Using

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)
Marketable Securities	\$61,837	\$61,837

#### Note 5 – Net Assets

Classifications of net assets are separated into three categories: unrestricted, temporarily restricted, and permanently restricted to provide relevant information about liquidity and financial flexibility.

#### Note 6 – Temporarily Restricted Net Assets

Temporarily restricted net assets include the earnings of the Endowment Fund until authorized by the Board for use to fund research. Recommendations for grants are made to the Board by the Science Chair. During the year ended December 31, 2009, grants totaling \$11,550 were approved for research with \$4,395 paid out of the Endowment Fund's accumulated earnings. The balance of \$7,155 was paid out of unrestricted net asset funds since the accumulated earnings were exhausted. In the year ended December 31, 2008, research grants of \$7,486 were funded by unrestricted net assets only since there were no accumulated earnings available in the Endowment Fund.

At the end of December 31, 2009 and 2008 there were no funds remaining in temporarily restricted net assets.

#### Note 7 – Permanently Restricted Net Assets

Permanently restricted net assets include the Endowment Fund. This fund was established in 1990 to fund research on native plants. The fund is permanently restricted with the investment earnings to be used at the discretion of the Science Chair to fund research. The Organization is allowed to choose a suitable investment for the funds donated. The funds have been invested in the Vanguard Life Strategy Fund and the Vanguard Prime Money Market Fund. See Note 3 above for further information regarding these funds.

At December 31, 2009, \$8,272 had not been reimbursed to the General Fund for amounts paid by the General Fund on behalf of the Endowment Fund for grants and contributions not yet transferred to the endowment money market account or investments. At December 31, 2008, \$1,593 in the unrestricted net assets money market account was due to the Endowment Fund. This is in addition to the \$6,538 set aside to adjust the Endowment Fund to the amount required to be permanently maintained.

Assets held in the Endowment Fund consist of the following:

	2009	2008
Cash:		
Wachovia Checking	\$ 8,272	\$ 8,131
Vanguard Prime Money Market Account	15,279	13,274
Mutual Fund:		
Vanguard Life Strategy Income Fund	61,837	56,991
Total	85,388	78,396
Less Earnings Temporarily Restricted	0	0
Total Endowment Fund	\$ 85,388	\$ 78,396

#### Note 8 – Unrestricted Net Assets

Unrestricted net assets generally include both unrestricted and any board restricted net assets. At December 31, 2009 and 2008 there were no board restricted assets.

#### Note 9 – Concentration of Credit Risk

The Organization has funds in a bank in excess of FDIC insurance limits. The amount varies throughout the year as they are primarily operating funds. The balance in excess of the limits was approximately \$50,374 and \$68,196 at December 31, 2009 and 2008 respectively.

## Independent Accountant's Report

July 14, 2010 – To the Board of Directors of Florida Native Plant Society

I have audited the accompanying statements of financial position of Florida Native Plant Society (a non-profit organization) as of December 31, 2009 and 2008, and the related statements of activities, cash flows, and functional expenses for the years then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable

assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Florida Native Plant Society

as of December 31, 2009 and 2008, and the results of its activities, cash flows, and functional expenses for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Ella W. Boll, CPA, P.A.  
Certified Public Accountant  
Winter Park, Florida

## FNPS PARTNERSHIPS 2010



- Association of Florida Native Nurseries
- Audubon St. Petersburg
- Bald Point State Park
- Bok Tower
- Bradenton Beach State Park
- Brevard County Extension
- Cedar Point Park
- Central Florida Zoo
- Chain of Lakes Recreation Center
- Charlotte County
- City of St. Cloud
- Clearwater Aquarium
- Clearwater Audubon
- Defenders of Wildlife
- Eco Art South Florida
- Ethics and Public Policy Center
- Everglades Coalition
- Everglades National Park
- Felt's Audubon Preserve
- Florida Exotic Pest Plant Council
- Florida Fish and Wildlife Conservation Commission
- Florida Wildflower Foundation
- Florida Wildflower Growers Coop
- Friends of Brooker Creek Preserve

- Friends of Tampa Bay National Wildlife Refuge
- Friends of the Island Parks
- Friends of Weedon Island
- Georgia Botanical Society
- Georgia Native Plant Society
- Keep Brevard Beautiful
- Kentucky Native Plant Society
- Kissimmee Audubon
- Ladybird Johnson Wildflower Center
- Lake Manatee State Park
- Langford Park
- Lemon Bay Conservancy
- MacArthur Beach State Park
- Maclay State Park Gardens
- Manatee Federation of Home Owners
- Manatee State Park
- Miami Blue Chapter of North American Butterfly Association
- Miami-Dade County Parks & Recreation
- Miami-Dade Public Schools
- Mississippi Native Plant Society
- Moccasin Lake Nature Park
- Morikami Elementary School
- Morningside Nature Center

- Mote Marine Laboratories
- Mounts Botanical Garden
- Native Plant Society of Texas
- Oakland Nature Preserve
- Ochlockonee River State Park
- Oscar Scherer State Park
- Palm Beach Audubon
- Palm Beach County Cooperative Extension Service/UF-IFAS
- Pasco County Environmental Lands
- Pine Jog Environmental Education Center
- Pinellas County Utilities
- Rally for the Rivers
- Sarasota County
- South Florida Water Management District
- Sierra Club
- Silver River State Park
- Tampa Bay Estuary
- Tampa Bay Refuge
- Tennessee Native Plant Society
- Trout Lake Nature Center
- Virginia Native Plant Society



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*The Florida Native Plant Society is registered with the IRS as a 501(C)(3) corporation and all donations to the Society are tax deductible.*

*We are a proud EarthShare member.*

