

THE FRIENDS OF SANDOWAY HOUSE NATURE CENTER, INC.

Financial Statements

December 31, 2024

Robbins and Moroney, P.A.
Certified Public Accountants

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors of
The Friends of Sandoway House Nature Center, Inc.
Delray Beach, Florida

Management is responsible for the accompanying financial statements of The Friends of Sandoway House Nature Center, Inc. (a nonprofit organization), which comprise the statement of assets, liabilities and net assets – modified cash basis as of December 31, 2024, and the related statements of revenues, expenses, and other changes in net assets – modified cash basis and functional expenses – modified cash basis for the year then ended, in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

ROBBINS AND MORONEY, P.A.
Certified Public Accountants

Robbins and Moroney, P.A.

Fort Lauderdale, Florida
February 12, 2025

THE FRIENDS OF SANDOWAY HOUSE NATURE CENTER, INC.

Statement of Assets, Liabilities and Net Assets – Modified Cash Basis
December 31, 2024

Assets

Cash and Cash Equivalents	\$ 422,268
Inventory	19,064
Property and Equipment	622,983
Beneficial Interest in Assets Held by Community Foundation	53,411
Deposits	<u>5,000</u>
Total Assets	<u>\$ 1,122,726</u>

Liabilities

\$

Net Assets

Net Assets Without Restrictions	
Other	1,069,315
Board Designated	<u>28,411</u>
Total Net Assets Without Restrictions	1,097,726
Net Assets With Restrictions	<u>25,000</u>
Total Net Assets	<u>1,122,726</u>

Total Liabilities and Net Assets \$ 1,122,726

See Independent Accountant's Compilation Report.

THE FRIENDS OF SANDOWAY HOUSE NATURE CENTER, INC.

Statement of Revenues, Expenses and Other Changes in Net Assets – Modified Cash Basis
For the Year Ended December 31, 2024

Net Assets Without Donor Restrictions

Public Support and Revenues

Contributions	\$ 319,042
Government Grants	46,778
Program Fees	194,396
Gift Shop	36,967
Investment Income	6,844
Less Cost of Goods Sold	(38,129)
Membership Dues	<u>10,867</u>
Total Public Support and Revenues	<u>576,765</u>

Expenses

Program	405,612
General and Administrative	77,374
Fundraising	<u>61,296</u>
Total Expenses	<u>544,282</u>

Change in Net Assets Without Donor Restrictions 32,483

Net Assets, Beginning of Year 1,090,243

Net Assets, End of Year \$ 1,122,726

See Independent Accountant's Compilation Report.

THE FRIENDS OF SANDOWAY HOUSE NATURE CENTER, INC.

Statement of Functional Expenses – Modified Cash Basis
For the Year Ended December 31, 2024

	<u>Program Services</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and Benefits	\$ 212,727	\$ 39,066	\$ 28,625	\$ 280,418
Program and Exhibits	101,168			101,168
Depreciation	39,367	4,921	4,921	49,209
Occupancy	33,287	4,161	4,161	41,609
Fundraising Expense			22,115	22,115
Office	7,602	10,105	42	17,749
Insurance	10,176	3,102	1,272	14,550
Advertising and Promotion		9,217		9,217
Sales Tax		2,386		2,386
Professional Fees		2,200		2,200
Bank and Merchant Fees		2,055		2,055
Volunteer Expense	1,285	161	160	1,606
	<u>\$ 405,612</u>	<u>\$ 77,374</u>	<u>\$ 61,296</u>	<u>\$ 544,282</u>

See Independent Accountant's Compilation Report.



Exhibit A
Performance Standards FY 2025

1. Sandoway shall manage and operate the Sandoway Discovery Center located at 142 S. Ocean Blvd., Delray Beach, Florida.

Sandoway is a popular destination for residents, visitors, school groups, at-risk students, and nature lovers. Since 1998, Sandoway Discovery Center has offered a vibrant gateway to South Florida's fragile marine life and freshwater environments for children, families, regional, national, and international visitors. Recognizing the limited access to and deep need for Palm Beach County's children to understand crucial S.T.E.M (Science, Technology, Engineering, Math) concepts, and be able to relate them in a meaningful way to the natural world around them, we developed our hands-on, activity-based programs in environmental education for grades K-12. Our environmental education programs are compatible with Next Generation Sunshine State Science Standards, and Palm Beach County Schools have approved our Junior Naturalist program curriculum. We are focusing where our hands-on educational support is needed most, on Palm Beach County's Title One Schools, programs that serve children who are at risk of academic failure, and those from low socio-economic and minority populations. Staff perform public and private field trips and outreach programs daily.

Sandoway maintains healthy animals and exhibits by providing excellent animal care to our wide variety of animals including: 1 bird, 1 mammal, over 50 fish including sharks and rays, 8 amphibians, 10 reptiles and over 20 invertebrates through highly trained staff, and volunteers. All our animals have been donated as unwanted pets, injured, or rehabilitated but unable to be released into the wild. They now have the most special job, ambassadors of the environment!

Management and operation of the Center is accomplished by four full-time employees (Executive Director, Director of Education, Naturalist, and Aquarist), two part time employees (Public Relations and Nature Center Assistant), and 20-30 volunteers. Operations include memberships, adoptions, volunteer and intern coordination, grant writing, donations, gift shop, website management, newsletter creation, field trips and outreach programs, birthday parties, fundraising, animal care and maintenance, advertising, house maintenance/repair, and visitor interaction.

2. Sandoway shall keep and maintain Sandoway Discovery Center open to the public on a regular, year-round basis in accordance with the Tri-Party Agreement between the City, Sandoway and Palm Beach County.

- a. From January through December, Sandoway Discovery Center was open Tuesday-Friday from 12pm-4pm, Saturdays 10am-4pm, and Sundays from 12pm-4pm. Sandoway was closed on Mondays and all major holidays.

3. Sandoway shall provide guided tours and educational programming to visitors, especially targeting those in underserved populations.

- a. Total admission from January-December: 14,142 (visitors) + 7,676 (students) = 21,818
- b. This number includes:
 - i. Field trip and outreach program participants including public and private schools, homeschools, camps, nursing homes, aftercare facilities, birthday parties and any other

public or private group that wishes to participate in one of our educational programs. This number also includes participants from Title 1 schools or schools that serve children who are at risk of academic failure and those from low socio-economic and minority populations.

- ii. Public education programs include shark and stingray feeding, aquarium feeding, animal encounters, Discovery Series for kids aged 3-6, and Young Scientists Program.
- iii. Beach Clean-Ups in partnership with the City of Delray Beach are done in April and September.

4. Sandoway shall maintain and operate exhibits including, but not limited to, shark feedings, stingray touch tank, the Yvonne S. Templeton Shell Room Gallery, the Microscope Room, The Reptile and Amphibian Room and the Children's Library.

- a. Visitors of all ages can get an up-close view of some of Florida's native and invasive reptile species, meet sharks and other fish at the coral reef pool, explore Southeast Florida's largest private shell collection and look at things like feathers and/or snakeskin under a microscope! The center's children's library is a great resource to explore natural history and the environment. The observation deck, shell collection and native plant and butterfly garden also allow the visitor to learn about our unique coastal environment. Sandoway Discovery Center is an historic home where one can experience Delray's rich natural history through a self-guided tour. The open-air porch, Dade County pine floors, Bald Cypress ceilings, French doors, and arched window on the staircase, are just some of the architectural details that evoke impressions of early beach-front living.

- 15,000-gallon Shark Pool and Stingray Touch Tank
- Yvonne S. Templeton Shell Gallery
- Nocturnal Room with Screech Owl and skunk exhibit
- Coral Reef Room with Live Coral Reef Aquariums and Lionfish Tank
- Everglades Room with live alligator, snakes, and mangrove tank
- Reptile and Amphibian Room
- Florida's Dune and native butterfly garden with two tortoise enclosures
- Shark Exhibit with live Sharks and invertebrate touch tank
- Children's Activity Room with Box Turtle habitat and interactive microscopes
- Observation deck for viewing the Atlantic Ocean

All exhibits are open when the center is open unless otherwise advertised.

5. Sandoway shall operate outreach, field trip, and school related programs.

January-December 2025

Total Junior Naturalist Program (field trips) participation from January-December 2025: 4,962 students

Total Junior Naturalist Program (outreach) participation from January-December 2025: 2,714 students

Total Title 1 Junior Naturalist Program participation from January-December 2025: 6,062 students

Public Programming: 50 students

Below is a list of classes we offer year-round at Sandoway Discovery Center:

Biodiversity (field trip or outreach)

Learn about the diversity of the animal kingdom at Sandoway! Classification, characteristics, habitat, adaptations, and ecology will be covered while interacting with our resident animals including shark feeding!

All about Amphibians! (field trip or outreach)

Learn about metamorphosis, characteristics, behavior, camouflage, adaptations, conservation, native species and more through live frogs, toads, and artifacts such as jaws, skeletons, etc. and frog and toad calls!

From Beaks to Feathers! All about Birds (field trip or outreach)

Learn about characteristics, flight, food chains, adaptation, camouflage, conservation, and nests, through live bird(s), bird calls, beaks, skulls, nests, feathers, talons, eggs and more!

Creepy, Crawly Insects! (field trip or outreach)

Learn about adaptations, native species, habitats, conservation, and characteristics of many different insects through live and mounted insect displays, bug eye demonstration, metamorphosis displays, antennae, mouth part demonstration and garden tour (field trip only)!

Plants (field trip or outreach)

Learn about native plant species, photosynthesis, plants parts, habitat, growth, and products we use every day that are made from plants through seeds, roots, stems, leaves, fruits, live and mounted plant displays, garden tour (field trips only) and more!

Scales and Tails! All about Reptiles (field trip or outreach)

Learn about reptile characteristics, adaptations, habitat and conservation through live reptiles, skeletons, snakeskin, scutes, jaws, skulls, teeth and more!

Sea Turtles: Followers of the Moon (field trip or outreach)

Learn about sea turtle characteristics, adaptations, conservation and habitat through live tortoise and freshwater turtle comparisons, turtle shells, skulls, and more! (no live sea turtles)

Field Trips Only!**Our Changing Earth!**

This new program has been designed to teach about the importance of protecting and preserving our environment through understanding and exploring current environmental issues: sea level rise, climate change, ocean acidification and the need for recycling.

Shell Stories and Touch Tank

Learn about marine invertebrate characteristics, adaptations, functions, development, conservation and more through live marine invertebrates in our interactive touch tank (field trips only). The program also includes a tour of our world class shell collection as well as a shark feeding presentation. Students get a chance to see and hold mermaids' purses, shells, sand dollars, egg cases and more!

Shark Adventure and Coral Reef Education

Learn about classification, characteristics, habitat, adaptations, conservation, ecosystems, food chains and more through live fish and shark feeding presentation, shells, mermaids' purses, sea glass, sand dollars, etc. and tour of our world class shell collection!

Public Programs:

Program: Shark and Stingray Feeding

Location: Sandoway Discovery Center

Dates/Times: Tuesday-Sunday at 1pm

Come join us for a splashing good time! Sandoway hosts a daily shark and

stingray feeding, in the centers newly renovated shark tank and stingray touch tank! Learn lots of fun and interesting facts about the ocean's top predators!

Admission is \$10 per person ages 3 and up. For more information contact us at 561-274-7263.

Ages: *all ages* **Length:** *15min* **Open program/walk-in**

Program: Aquarium Feedings

Location: Sandoway Discovery Center

Dates/Times: Tues-Sun at 2pm

Come join us for our daily aquarium feedings! Learn lots of fun and interesting facts about different species of fish and invertebrates. Admission is \$10.00 per person ages 3 and up. For more information contact the center at 561-274-SAND (7263).

Price: *Free with admission* **Ages:** *all ages* **Length:** *15min* **Open program/walk-in**

Program: Animal Encounters

Location: Sandoway Discovery Center

Dates: Fridays

Times: 3pm

Come meet one of our resident animals and learn about their behaviors and characteristics with our Naturalist!

Price: *Free* **Ages:** *All*

Program: Sandoway Discovery Series

Location: Sandoway Discovery Center

Dates: Designated Thursdays throughout the year

Time: 2:30pm

Join us for hands-on discovery as we learn about the environment (subject changes each month) through crafts, artifacts, and experiential learning. The cost is \$12 per child for non-members and \$2 per child if you are a member. Fee includes all materials and admission to Sandoway Discovery Center for the day! The program will take place outdoors and will be limited to 10 kids per class. To reserve your spot, call us at 561-274-7263. Payment will be accepted upon arrival.

Price: *\$12 non-member; \$2 member* **Ages:** *3-5 years* **Length:** *30min*

Program: Sandoway Young Scientist Series

Location: Sandoway Discovery Center

Dates: Designated Sundays throughout the year

Time: 1:30pm

Young scientists will have the incredible opportunity to explore a range of alligator specimens, from small to enormous, and get up close with our baby alligator. They'll embark on an educational journey to discover the astounding adaptations of these Everglades champions. Kids will even take on the role of scientists and wranglers as they participate in an exciting "hunt" for model alligators, mimicking a scientific workup. The class will take place outside and will be limited to 15 kids. The fee for non-members is \$10 per child and each accompanying adult is \$10 (free for members). To reserve your spot, call us at 561-274-7263 or email Suzanne.sandoway@gmail.com . Payment will be accepted upon arrival.

Price: *\$10 non-member; Free for members* **Ages:** *3-9 years* **Length:** *30min*

Sandoway Discovery Center has met its 2025 Performance Standards as set in Exhibit A.

Danica Sanborn

Signature

1/5/26

Date