

FLORIDA
PUBLIC
TELECOMMUNICATIONS
ASSOCIATION



125 SOUTH GADSDEN STREET, SUITE 200 • TALLAHASSEE, FLORIDA 32301 • (904) 222-5050 • FAX (904) 222-1355

February 21, 1996

Florida Public Service Commission
Division of Communications
Certification & Compliance Section
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0866

960213-TX

Re: Application of the Florida Public Telecommunications Association, Inc. for Authority to Provide Alternative Local Exchange Service Within the State of Florida

Dear Sir or Madam:

Enclosed please find the original and six (6) copies of the Application of the Florida Public Telecommunications Association, Inc. for Authority to Provide Alternative Local Exchange Service Within the State of Florida. Also enclosed is a check for \$250.00 made payable to the Florida Public Service Commission for the application fee.

Thank you for your assistance with this matter. I would appreciate you sending an acknowledgement to me that your office has received this filing. Please do not hesitate to contact me if you have any questions or need any additional information.

Sincerely,

Angela B. Green
General Counsel

Enclosures

alecapp.abg

DOCUMENT NUMBER-DATE

02082 FEB 21 88

FPSC-RECORDS/REPORTING

APPLICATION OF
FLORIDA PUBLIC TELECOMMUNICATIONS ASSOCIATION, INC.
FOR AUTHORITY TO PROVIDE
ALTERNATIVE LOCAL EXCHANGE SERVICE
WITHIN THE STATE OF FLORIDA

1. This is an application for:

(X) Original Authority

2. Name of applicant:

Florida Public Telecommunications Association, Inc.

3. A. National mailing address including street name, number, post office box, city, state, zip code, and phone number.

Florida Public Telecommunications Association, Inc.
125 South Gadsden Street
Suite 200
Tallahassee, Florida 32301

B. Florida mailing address including street name, number, post office box, city, state, zip code, and phone number.

Same as 3A (above)

C. Physical address of alternative local exchange service in Florida including street name, number, post office box, city, zip code, and phone number.

Same as 3A (above)

4. Structure of organization:

(X) Other, Please explain Not For Profit Corporation

5. If incorporated, please provide proof from the Florida Secretary of State that the applicant has authority to operate in Florida.

Corporate charter number: N21488

Proof of status attached - See Attachment A

DOCUMENT NUMBER-DATE

02082 FEB 21 88

FPSC-RECORDS/REPORTING

6. Name under which the applicant will do business (d/b/a):

Applicant will conduct all business as the Florida Public Telecommunications Association, Inc., the name it is incorporated under. Applicant has no separate d/b/a.

7. If applicable, please provide proof of fictitious name (d/b/a) registration.

Not applicable - no fictitious name.

8. If applicant is an individual, partnership, or joint venture, please give name, title, and address of each legal entity.

Not applicable - applicant is a corporation

9. State whether any of the officers, directors, or any of the ten largest stockholders have previously been adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, or whether such actions may result from pending proceedings. If so, please explain.

None

10. Please provide the name, title, address, telephone number, internet address, and facsimile number for the person serving as ongoing liaison with the Commission, and if different, the liaison responsible for this application.

Angela B. Green
Vice President/General Counsel
Florida Public Telecommunications Association, Inc.
125 South Gadsden Street
Suite 200
Tallahassee, Florida 32301

(904) 222-5050 (telephone number)

(904) 222-1355 (facsimile number)

abgreen@nettally.com (internet email address)

11. Please list other states in which the applicant is currently providing or has applied to provide local exchange or alternative local exchange service.

None

12. Has the applicant been denied certification in any other state? If so, please list the state and reason for denial.

No

13. Have penalties been imposed against the applicant in any other state? If so, please list the state and reason for penalty.

No

14. Please indicate how a customer can file a service complaint with your company.

The customer can call the company at the telephone number listed above or can write to the company at the mailing address listed above.

15. Please provide all available documentation demonstrating that the applicant has the following capabilities to provide alternative local exchange service in Florida.

A. Financial Capability

Attached are supporting documents. As a not for profit trade association, these are the routine financial documents kept by applicant in the normal course of business. Attachment B-1 is the applicant's 1994 Form 990. Attachment B-2 is the 1993 Form 990. Attachment B-3 is the 1992 Form 990. Attachment B-4 is the applicant's audited financial statements for 1993 and 1994. Please note that 1993 is the first year for which audit financial statements exist. Finally, applicant has not yet completed the Form 990 for 1995, nor its financial audit.

B. and C. Managerial and Technical Capability

The Florida Public Telecommunications Association, Inc. ("FPTA") is a not for profit corporation organized pursuant to Chapter 617, Florida Statutes. FPTA is also qualified as a not for profit trade association under Section 501(c)(6) of the Internal Revenue Code. The membership of FPTA includes independent public payphone ("IPP") providers certificated by the Florida Public Service Commission to provide pay telephone service to the general public, as well as entities that provide support and other services to the pay telephone industry.

FPTA was organized on July 7, 1987, as the Florida Pay Telephone Association, Inc., for the purpose of promoting the

common business interests of IPP providers operating in the State of Florida, as well as improving the availability and quality of pay telephone service to Florida consumers. On June 6, 1994, FPTA legally changed its name to the Florida Public Telecommunications Association, Inc.

FPTA is managed by a Board of Directors, which consists of not less than thirteen (13) persons nor more than twenty (20) persons, according to the following guidelines: no less than five (5) directors from the group of members operating less than 750 phones; no less than five (5) directors from the group of members operating 750 or more phones; and no less than three (3) directors from the group of associate members (members who are not pay telephone providers). Day to day management of the Association is the responsibility of FPTA's President, who is appointed by the Board of Directors. The President is the chief executive officer and exercises general supervision and control over all activities of the Association, pursuant to the direction of the Board.

FPTA's President and Chairman of the Board of Directors is Lance C. Norris. Mr. Norris will directly supervise and monitor FPTA's provision of alternative local exchange service and will manage FPTA's staff as they carry out their specific duties designed to ensure that high quality service standards are maintained. Mr. Norris has extensive experience in the telecommunications business and is recognized as a leader nationally in the pay telephone industry. Mr. Norris has served as President and Chairman of the Board of FPTA for over five years and is also a member of the Board of Directors of the American Public Communications Council, which is the national trade association for the pay telephone industry.

AFFIDAVIT

By my signature below, I, the undersigned officer, attest to the accuracy of the information contained in this application and attached documents and that the applicant has the technical expertise, managerial ability, and financial capability to provide alternative local exchange service in the State of Florida. I have read the foregoing and declare that to the best of my knowledge and belief, the information is true and correct. I attest that I have the authority to sign on behalf of my company and agree to comply, now and in the future, with all applicable Commission rules and orders.

Further, I am aware that pursuant to Chapter 837.06, Florida Statutes, "Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 and s. 775.083".

Official: 
Signature

February 21, 1996
Date

Title: President

(904) 222-5050
Telephone number

Address: 125 South Gadsden Street
Suite 200
Tallahassee, Florida 32301

State of Florida



Department of State

I certify from the records of this office that FLORIDA PUBLIC TELECOMMUNICATIONS ASSOCIATION, INC., is a corporation not for profit organized under the laws of the State of Florida, filed on July 7, 1987.

The document number of this corporation is N21488.

I further certify that said corporation has paid all fees and penalties due this office through December 31, 1995, that its most recent annual report was filed on February 15, 1995, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the
Great Seal of the State of Florida,
at Tallahassee, the Capitol, this the
Twentieth day of February, 1996



CR2EO22 (2-95)



Sandra B. Northam
Secretary of State

Form 990

Return of Organization Exempt From Income Tax
Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Note: The organization may be able to use a copy of this return to satisfy state reporting requirements.

1994
This Form is Open to Public Inspection

A For the 1994 calendar year, OR tax year period beginning Jan 1, 1994, & ending Dec 31, 1994

B Check it:
Initial return
Final return
Amended return
Change of address
C Name of organization: Florida Public Telecommunications
Number and street: 125 S. Gadsden St. Suite 200
City, town, or post office, state, and ZIP code: Tallahassee, FL 32301
D Employer ID number: 65-0078684
E State registration no.
F Check if exemption application is pending

G Type of organization - Exempt under sec. 501(c) (6) OR section 4947(a)(1) nonexempt charitable trust
Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trust MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates?
(b) If "Yes," enter number of affiliates for which this return is filed:
(c) Is this a separate return filed by an organization covered by a group ruling?

K Check if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and 4 columns: Description, Sub-description, Amount, Total. Includes Revenue (lines 1-11) and Expenses (lines 12-17) sections.

Part II Statement of Functional Expenses For organizations must complete column (A). Columns (B), (C), & (D) are required for section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach sch.) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (att. sch.)	23			
24	Benefits paid to or for members (attach sch.)	24			
25	Compensation of officers, directors, etc.	25	130,004	130,004	
26	Other salaries and wages	26	24,723	24,723	
27	Pension plan contributions	27	10,385	10,385	
28	Other employee benefits	28	8,968	8,968	
29	Payroll taxes	29	11,881	11,881	
30	Professional fundraising fees	30			
31	Accounting fees	31	3,900	3,900	
32	Legal fees	32	115,441	115,441	
33	Supplies	33	21,198	21,198	
34	Telephone	34	10,698	10,698	
35	Postage and shipping	35			
36	Occupancy	36	19,231	19,231	
37	Equipment rental and maintenance	37	323	323	
38	Printing and publications	38			
39	Travel	39	30,050	30,050	
40	Conferences, conventions, and meetings	40	7,037	7,037	
41	Interest	41			
42	Depreciation, depletion, etc. (attach sch.)	42	4,175	4,175	
43	Other expenses (itemize): a	43a			
	b	43b			
	c	43c			
	d	43d			
	e See Sch. Attached	43e	271,410	261,431	9,979
44	Total functional expenses (add lines 22 through 43. Organizations completing cols. (B)-(D), carry these totals to lines 13-15)	44	669,424	383,909	285,515

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____ ; (ii) the amount allocated to Program services \$ _____ ; (iii) the amount allocated to Management and general \$ _____ ; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See instructions.)

Describe what was achieved in carrying out the organization's exempt purposes. Fully describe the services provided; the number of persons benefited; or other relevant information for each program line. Section 501(c)(3) and (4) organizations and section 4947(a)(1) charitable trusts must also enter the amount of grants and allocations to others.	Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
a Participated in relevant Florida Public Service Commission, Federal Communication Commission and other legal proceedings of relevance of the Association's membership. (Grants and allocations \$ _____)	
b _____ (Grants and allocations \$ _____)	
c _____ (Grants and allocations \$ _____)	
d _____ (Grants and allocations \$ _____)	
e Other program services (attach schedule). (Grants and allocations \$ _____)	
f Total (add lines a through e) (should equal line 44, column (B))	

Part IV Balance Sheets

		(A)		(B)
		Beginning of year		End of year
Assets				
45	Cash -- noninterest-bearing	4,277	45	1,939
46	Savings and temporary cash investments		46	
47a	Accounts receivable		47a	
b	Less: allowance for doubtful accounts	541	47b	
			47c	
48a	Pledges receivable		48a	
b	Less: allowance for doubtful accounts		48b	
			48c	
49	Grants receivable		49	
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)		51a	
b	Less: allowance for doubtful accounts		51b	
			51c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges		53	
54	Investments -- securities (attach schedule)		54	
55a	Investments -- land, buildings, and equipment basis	29,800	55a	
b	Less: accumulated depreciation (attach schedule)	4,766	55b	
		8,111	55c	25,034
56	Investments -- other (attach schedule)		56	
57a	Land, buildings, and equipment basis		57a	
b	Less: accumulated depreciation (attach schedule)		57b	
			57c	
58	Other assets (describe ► See Schedule Attached)		58	500
59	Total assets (add lines 45 through 58) (must equal line 75)	12,929	59	27,473
Liabilities				
60	Accounts payable and accrued expenses	3,455	60	130
61	Grants payable		61	
62	Support and revenue designated for future periods (attach schedule)		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe ► See Schedule Attached)	1,807	65	6,266
66	Total liabilities (add lines 60 through 65)	5,262	66	6,396
Fund Balances or Net Assets				
Organizations that use fund accounting, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75 (see instructions).				
67a	Current unrestricted fund	7,667	67a	21,077
b	Current restricted fund		67b	
68	Land, buildings, and equipment fund		68	
69	Endowment fund		69	
70	Other funds (describe ►)		70	
Organizations that do not use fund accounting, check here ► <input type="checkbox"/> and complete lines 71 through 75 (see instructions).				
71	Capital stock or trust principal		71	
72	Paid-in or capital surplus		72	
73	Retained earnings or accumulated income		73	
74	Total fund balances or net assets (add lines 67a through 70 OR lines 71 through 73; column (A) must equal line 19 and column (B) must equal line 21)	7,667	74	21,077
75	Total liabilities and fund balances/net assets (add lines 66 and 74)	12,929	75	27,473

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure your return is complete and accurate and fully describes your organization's programs and accomplishments.

Part V List of Officers, Directors, and Trustees (List each one even if not compensated. See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances

See attached schedule				

Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule (see instructions).

▶ Yes No

Part VI Other Information

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.	76	X
77 Were any changes made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.	77	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?	78b	X
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement; see Inst.	79	X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? (See instructions.)	80a	X
b If "Yes," enter the name of the organization ▶ ----- and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a Enter amount of political expenditures, direct or indirect, as described in the instructions . [81a] 1,500		
b Did the organization file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?	81b	X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III) . . . [82b]		
83 Did the organization comply with the public inspection requirements for returns and exemption applications?	83	X
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)	84b	
85 Section 501(c)(4),(5) or (6) organizations. -- a Were substantially all dues nondeductible by members?	85a	X
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	X
If "Yes" to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for prior year.		
c Dues, assessments, and similar amounts from members	85c	43,234
d Section 162(e) lobbying and political expenditures	85d	28,388
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	73,235
f Taxable amount of lobbying and political expenditures (line 85d less 85e; see instructions.) [85f] (44,847)		
g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	X
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	X
86 Section 501(c)(7) organizations. -- Enter:		
a Initiation fees and capital contributions included on line 12	86a	
b Gross receipts, included on line 12, for public use of club facilities (See instructions.)	86b	
87a Section 501(c)(12) organizations.--Enter: a. Gross income from members or shareholders	87a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX	88	X
89 Public interest law firms. -- Attach information described in the instructions.		
90 List the states with which a copy of this return is filed ▶ Florida		
91 The books are in care of ▶ Lance C. Norris Telephone no. ▶ (904) 222-5050		
Located at ▶ 125 S. Gadsden St. Ste 200, Tallahassee, FL ZIP code ▶ 32301		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041, U.S. Fiduciary Income Tax Return, should check here▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year. . . ▶ [82]		

Part VII Analysis of Income-producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by Sec. 512, 513, or 514		(E) Related or exempt function income (See instructions)
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies:					
94 Membership dues and assessments					488,234
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b Unrltd Bus Income	7880	194,600			
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		194,600		0	488,234
105 TOTAL (add line 104, columns (B), (D), and (E))					682,834

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). (See instructions.)
1	The membership of the association consists of persons engaged or interested in the pay telephone business. Proceedings of the Fla Public Service Commission and Federal Communications Commission may substantially enhance or restrict the business opportunities the membership as a whole and services available from the members to the general public. Expenses related to the income reported in column (E) above were incurred by the association in monitoring and participating in proceedings of these two agencies for the purpose of obtaining a regulatory scheme conducive to maintenance or expansion of the members business opportunities and the provision of optimum service to the general public.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
	%			
	%			
	%			
	%			

Please Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: _____ Date: _____ Title: **President**

Paid Preparer's Use Only

Preparer's signature: *James E. Sinn* Date: 05/08/95 Check if self-employed: Preparer's social security no: _____

Firm's name (or yours if self-employed) and address: James E. Sinn, CPA
2334 Holly Leaf Lane
Orange Park, FL E.I. No. 59-3085026
ZIP code 32073

SUPPORTING SCHEDULE

1994 Form 990

Part II - Statement of Functional Expenses

Line 43 - Other Expenses

Description	(A) Total	(B) Program Services	(C) Mgmt. & General	(D) Fund-raising
Lobbying	26,888	26,888		
Monitoring	62,855	62,855		
Other professional fees	3,788	3,788		
Political contributions	1,500	1,500		
Dues, licenses and subscript	13,120	13,120		
Insurance	2,951		2,951	
Miscellaneous	591		591	
Income taxes	5,049		5,049	
Unrelated business expendit	167,751	167,751		
Contract labor	4,369		4,369	
Alloc admin to other items	(17,452)	(14,471)	(2,981)	
Totals	<u>271,410</u>	<u>261,431</u>	<u>9,979</u>	

SUPPORTING SCHEDULE

1994 Form 990

Part IV, Balance Sheets - Line 55

Investments - Land, Buildings, and Equipment

Description	Cost/ Basis	Accumulated Deprec.	Book Value
Furniture and office equipment	27,608	4,693	22,915
Leasehold improvements	2,192	73	2,119
Totals	<u>29,800</u>	<u>4,766</u>	<u>25,034</u>

1994 Form 990

Part IV, Balance Sheets - Line 58

Other Assets

Description	Amount
Deposits	<u>500</u>
Total	<u>500</u>

1994 Form 990

Part IV, Balance Sheets- Line 65

Other Liabilities

Description	Amount
SEP (retirement plan) contribution payable	717
Deposits	500
Income taxes payable	<u>5,049</u>
Total	<u>6,266</u>

SUPPORTING SCHEDULE

1994 Form 990

Part V - List of Officers, Directors, and Trustees

(A) Name and Address	(B) Title and average hours per week	(C) Compensation (if not paid)	(D) Contributions to employee ben. plans	(E) Expense account and other allowances
Peter Fedor 3114 45th St. Ste 4 West Palm Beach, FL	Director	0	0	0
Greg Dupilka 5447 Center St Jupiter, FL	Vice Pres/Dir	0	0	0
Sam Herzberg 3467 NE 163 Street N Miami, FL	Director	0	0	0
Lance Norris 125 S Gadsden, Ste 200 Tallahassee, FL	Pres/Chmn	82,325	5,526	0
Angela Green 125 S Gadsden, Ste 200 Tallahassee, FL	Vice Pres	47,679	3,200	
Bruce Renard 2300 NW 89 Place Miami, FL	Vice Pres	0	0	0
Lyn McLellan 120 NW 154 Street Miami, FL	Sec'y/Dir	0	0	0
Gary Pace 11636 Lilburn Park Rd St Louis, MO	Director	0	0	0
Jeffrey Hanft 2300 NW 89 Place Miami, FL 33172	Director	0	0	0
John Korman 4750 N Dixie Hwy Oakland Park, FL	Director	0	0	0
Joe Williams 1761 NW 12 Ave Homestead, FL	Director	0	0	0
Michael Ford 8230 SW 41 Terrace Miami, FL	Director	0	0	0
Hugh Durden 6428 Parkland Dr Sarasota, FL	Director	0	0	0
Billy Cox 305 Tidwell Circle Alpharetta, GA 30201	Director	0	0	0
Barry Selvidge 1150 No/Mdw Pkwy, #118 Roswell, Ga	Director	0	0	0
Al Miniaci 1411 SW 31st Ave Pompano Bch, FL	Treas/Dir	0	0	0

SUPPORTING SCHEDULE

1994 Form 990

Part V - List of Officers, Directors, and Trustees

(A) Name and Address	(B) Title and average hours per week	(C) Compensation (if not paid)	(D) Contributions to employee ben. plans	(E) Expense account and other allowances
(Cont.)				
Totals		<u>130,004</u>	<u>8,726</u>	<u>0</u>

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

OMB No. 1545-0047

1993

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 1993 calendar year, OR tax year period beginning 1993, and ending 19

- B Check if:
- Initial return
 - Final return
 - Amended return
 - Change of address

Please use this label or print or type. See specific instructions.

C Name of organization
FLORIDA PAY TELEPHONE ASSOCIATION

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
315 SOUTH CALHOUN ST 710

City, town, or post office, state, and ZIP code
TALLAHASSEE, FL 32301

D Employer identification number
65-0078684

E State registration number

F Check if exemption application is pending

G Type of organization— Exempt under section 501(c)() (insert number) OR section 4947(a)(1) nonexempt charitable trust
Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? Yes No

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ▶

(b) If "Yes," enter the number of affiliates for which this return is filed: ▶

J Accounting method: Cash Accrual

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a		
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	Total (add lines 1a through 1c) (attach schedule—see instructions) (cash \$ _____ noncash \$ _____)	1d		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		
	3	Membership dues and assessments (see instructions)	3	534,901	
	4	Interest on savings and temporary cash investments	4		
	5	Dividends and interest from securities	5		
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe ▶)	7			
Revenue	8a	Gross amount from sale of assets other than inventory	(A) Securities	(B) Other	
	b	Less: cost or other basis and sales expenses	8a		
	c	Gain or (loss) (attach schedule)	8b		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
8d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
Revenue	9	Special events and activities (attach schedule—see instructions):			
	a	Gross revenue (not including ◊ _____ of contributions reported on line 1a)	9a		
	b	Less: direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
Revenue	10a	Gross sales of inventory, less returns and allowances	10a		
	b	Less: cost of goods sold	10b		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11	22,053		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	556,954		
Expenses	13	Program services (from line 44, column (B)—see instructions)	13		
	14	Management and general (from line 44, column (C)—see instructions)	14		
	15	Fundraising (from line 44, column (D)—see instructions)	15		
	16	Payments to affiliates (attach schedule—see instructions)	16		
	17	Total expenses (add lines 13 and 14, column (A))	17	555,046	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	1,908	
	19	Net assets or fund balances at beginning of year (from line 74, column (A))	19	5,759	
	20	Other changes in net assets or fund balances (attach explanation)	20		
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	7,667	

Part II Statement of Functional Expenses

Organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25 54,667		54,667	
26	Other salaries and wages	26 13,083		13,083	
27	Pension plan contributions	27			
28	Other employee benefits	28 3,537		3,537	
29	Payroll taxes	29 5,952		5,952	
30	Professional fundraising fees	30			
31	Accounting fees	31 2,269		2,269	
32	Legal fees	32 275,094	275,094		
33	Supplies	33 4,877		4,877	
34	Telephone	34 7,607		7,607	
35	Postage and shipping	35			
36	Occupancy	36 6,545		6,545	
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39 9,866		9,866	
40	Conferences, conventions, and meetings	40 170	170		
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42 591		591	
43	Other expenses (itemize): a	43a			
	b See schedule attached	43b 170,788	168,893	1,895	
	c	43c			
	d	43d			
	e	43e			
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 555,046	444,157	110,899	

Reporting of Joint Costs.—Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See instructions.)

Describe what was achieved in carrying out the organization's exempt purposes. Fully describe the services provided; the number of persons benefited; or other relevant information for each program title. Section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.

Expenses
 (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

a	Participated in relevant Florida Public Service Commission, Federal Communication Commission and other legal proceedings of relevance to the Association's membership. (Grants and allocations \$ _____)	
b (Grants and allocations \$ _____)	
c (Grants and allocations \$ _____)	
d (Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total (add lines a through e) (should equal line 44, column (B), Program services) ▶	

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets				
45	Cash—non-interest-bearing	7,854	45	4,277
46	Savings and temporary cash investments		46	
47a	Accounts receivable	541		541
b	Less: allowance for doubtful accounts		47c	
48a	Pledges receivable		48c	
b	Less: allowance for doubtful accounts		49	
49	Grants receivable		50	
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)		51c	
51a	Other notes and loans receivable (attach schedule)		52	
b	Less: allowance for doubtful accounts		53	
52	Inventories for sale or use		54	
53	Prepaid expenses and deferred charges			
54	Investments—securities (attach schedule)			
55a	Investments—land, buildings, and equipment: basis	8,702		
b	Less: accumulated depreciation (attach schedule)	591	55c	8,111
56	Investments—other (attach schedule)		56	
57a	Land, buildings, and equipment: basis		57c	
b	Less: accumulated depreciation (attach schedule)		58	
58	Other assets (describe ► _____)		59	
59	Total assets (add lines 45 through 58) (must equal line 75)	7,854		12,929
Liabilities				
60	Accounts payable and accrued expenses . Payroll taxes	2,096	60	3,455
61	Grants payable		61	
62	Support and revenue designated for future periods (attach schedule)		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe ► Income taxes _____)		65	1,807
66	Total liabilities (add lines 60 through 65)	2,096	66	5,262
Fund Balances or Net Assets				
Organizations that use fund accounting, check here ► <input type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75 (see instructions).				
67a	Current unrestricted fund		67a	
b	Current restricted fund		67b	
68	Land, buildings, and equipment fund		68	
69	Endowment fund		69	
70	Other funds (describe ► _____)		70	
Organizations that do not use fund accounting, check here ► <input type="checkbox"/> and complete lines 71 through 75 (see instructions).				
71	Capital stock or trust principal		71	
72	Paid-in or capital surplus		72	
73	Retained earnings or accumulated income		73	
74	Total fund balances or net assets (add lines 67a through 70 OR lines 71 through 73; column (A) must equal line 19 and column (B) must equal line 21)	5,758	74	7,667
75	Total liabilities and fund balances/net assets (add lines 66 and 74)	7,854	75	12,929

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes the organization's programs and accomplishments.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated (see instructions))

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Lance C. Norris Calhoun St, Tallahassee, FL 32301	President 50	54,667	-0-	-0-
Al Miniaci, 1411 SW 31st St Pompano Beach, FL 33068	Vice-president 2	-0-	-0-	-0-
Sam Herzberg, 3467 NE 163 St N. Miami, FL 33760	Vice-president 2	-0-	-0-	-0-
Peter Fedor, 3114 45th St, Ste 4 West Palm Beach, FL	Treasurer 2	-0-	-0-	-0-

Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule—see instructions.

Part VI Other Information

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
77 Were any changes made in the organizing or governing documents, but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
b If "Yes," has it filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?	X	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement; see instructions.		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? (See instructions.)		X
b If "Yes," enter the name of the organization ▶ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a Enter the amount of political expenditures, direct or indirect, as described in the instructions . 81a 5,250		
b Did the organization file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?	X	
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) . 82b N/A		
83 Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)		N/A
85 Section 501(c)(4), (5), or (6) organizations.—a Were substantially all dues nondeductible by members?		X
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" to either 85a or 85b, do not complete 85c through 85h below.		
c Dues, assessments, and similar amounts from members for January 1994 and later 85c N/A		
d Section 162(e) lobbying and political expenditures after December 1993 85d N/A		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f Taxable amount of lobbying and political expenditures (line 85d less 85e; (see instructions.) 85f N/A		
g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?		N/A
h Does the organization elect to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
86 Section 501(c)(7) organizations.—Enter:		
a Initiation fees and capital contributions included on line 12 86a -0-		
b Gross receipts, included on line 12, for public use of club facilities (See instructions.) 86b -0-		
87a Section 501(c)(12) organizations.—Enter: Gross income from members or shareholders 87a -0-		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b -0-		
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX		X
89 Public interest law firms.—Attach information described in the instructions.		
90 List the states with which a copy of this return is filed ▶		
91 The books are in care of ▶ Lance C. Norris Telephone no. ▶ (904) 222-5050 Located at ▶ 315 South Calhoun St., Suite 710, Tallahassee, FL ZIP code ▶ 32301		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041, U.S. Fiduciary Income Tax Return, should check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ 92		

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income (See instructions.)
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
94 Membership dues and assessments					534,901
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b Sale of newsletter ads/manuals	7880	22,053			
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		22,053			534,901
105 TOTAL (add line 104, columns (B), (D), and (E)).					556,954

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). (See instructions.)
1	The membership of the association consists of persons engaged or interested in the pay telephone business. Proceedings of the Florida Public Service Commission and Federal Communications Commission may substantially enhance or restrict the business opportunities of the membership as a whole and services available from the members to the general public. Expenses related to the income reported in column (E) above were incurred by the association in monitoring and participating in proceedings of these two agencies for the purpose of obtaining a regulatory scheme conducive to maintenance or expansion of the members business opportunities and the provision of optimum service to the general public.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on line 88 is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
	%			
	%			
	%			
	%			

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: James E. Sinn Date: 1-7-5-94 Title: PRESIDENT

Paid Preparer's Use Only

Preparer's signature: James E. Sinn Date: 6-25-94 Check if self-employed: Preparer's social security no. _____

Firm's name (or yours if self-employed) and address: James E. Sinn, CPA
416 Frog Hollow Road, Orange Park, FL E.I. No. 59 3085026
ZIP code 32073

FLORIDA PAY TELEPHONE ASSOCIATION
65-6078684

	Initials	Date
Prepared By		
Approved By		

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MADE IN U.S.A.

Form 990

Page 2 Line 43, Other expenses

	TOTAL	PROGRAM SERVICES	MGMT & GENERAL
LOBBYING	56348	56348	
MONITORING	58738	58738	
EXPERT WITNESS FEES	21826	21826	
ADVERTISING & PUBL EXP	22775	22775	
POLITICAL CONTRIB	5250	5250	
PUBLIC RELATIONS DNTS	2700	2700	
ASSOCIATION DUES	1256	1256	
MISCELLANEOUS	88		88
INCOME TAXES	1807		1807
	<u>170788</u>	<u>168893</u>	<u>1895</u>

FLORIDA PAY TELEPHONE ASSOCIATION
65-0078684

FORM 990, 1993

Part V, List of Officers, Directors, etc., continued

(A) Name and address	(B) Title and avg. hrs per week	(C) Comp	(D) Contr emp ben pln	(E) Exp Acct & other allow
Greg Dupilka 5447 Center Street Jupiter, FL 33458	Vice President, Membership 2	-0-	-0-	-0-

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) charitable trust

1992

This Form is Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the calendar year 1992, or fiscal year beginning , 1992, and ending , 19

Please use IRS label or print or type. See Specific Instructions.	B Name of organization FLORIDA PAY TELEPHONE ASSOCIATION		C Employer identification number 65-0078684
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	D State registration number
	8130 Baymeadows Circle West	202	
City, town, or post office, state, and ZIP code Jacksonville, FL 32256		E If address changed, check box <input type="checkbox"/>	

F Check type of organization—Exempt under section 501(c) 6 (insert number).
OR section 4947(a)(1) charitable trust

H(a) Is this a group return filed for affiliates? Yes No
(b) If "Yes," enter the number of affiliates for which this return is filed.

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No

G If exemption application pending, check box

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN)

J Accounting method: Cash Accrual
 Other (specify)

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a		
	b Indirect public support	1b		
	c Government grants	1c		
	d Total (add lines 1a through 1c) (attach schedule—see instructions)		1d	
	2 Program service revenue (from Part VII, line 93)		2	
	3 Membership dues and assessments (see instructions)		3	399,244
	4 Interest on savings and temporary cash investments		4	
	5 Dividends and interest from securities		5	
	6a Gross rents	6a		
	b Less: rental expenses	6b		
	c Net rental income or (loss)		6c	
7 Other investment income (describe <input type="checkbox"/>)		7		
	8a Gross amount from sale of assets other than inventory	(A) Securities	(B) Other	
	b Less: cost or other basis and sales expenses	8a		
	c Gain or (loss) (attach schedule)	8b		
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
8d		8d		
	9 Special fundraising events and activities (attach schedule—see instructions):			
	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
	b Less: direct expenses	9b		
	c Net income		9c	
	10a Gross sales less returns and allowances	10a		
	b Less: cost of goods sold	10b		
10c		10c		
11 Other revenue (from Part VII, line 103)		11		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		12	399,244	
Expenses	13 Program services (from line 44, column (B)) (see instructions)		13	
	14 Management and general (from line 44, column (C)) (see instructions)		14	
	15 Fundraising (from line 44, column (D)) (see instructions)		15	
	16 Payments to affiliates (attach schedule—see instructions)		16	
	17 Total expenses (add lines 16 and 44, column (A))		17	401,822
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)		18	(2,578)
	19 Net assets or fund balances at beginning of year (from line 74, column (A))		19	8,336
	20 Other changes in net assets or fund balances (attach explanation)		20	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)		21	5,758

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and 4947(a)(1) charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25 36,000			
26	Other salaries and wages	26			
27	Pension plan contributions	27			
28	Other employee benefits	28 2,607			
29	Payroll taxes	29 1,836			
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32 267,075			
33	Supplies	33 2,159			
34	Telephone	34 877			
35	Postage and shipping	35 382			
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38 7,884			
39	Travel	39 10,566			
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42			
43	Other expenses (itemize): a State filing fee	43a 61			
	b Lobbying & consulting fees	43b 34,878			
	c Association Mgmt Co fees	43c 29,251			
	d APPC Contributions	43d 8,246			
	e	43e			
	f	43f			
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 401,822			

Reporting of Joint Costs.—Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to program services \$ _____; (iii) the amount allocated to management and general \$ _____; and (iv) the amount allocated to fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See instructions.)

Describe what was achieved in carrying out the organization's exempt purposes. Fully describe the services provided; the number of persons benefited; or other relevant information for each program title. Section 501(c)(3) and (4) organizations and section 4947(a)(1) charitable trusts must also enter the amount of grants and allocations to others.	Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others.)
a Participated in relevant Florida Public Service Commission, Federal Communication Commission, and other legal proceedings of relevance to the Association's membership (Grants and allocations \$ _____)	
b (Grants and allocations \$ _____)	
c (Grants and allocations \$ _____)	
d (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total (add lines a through e) (should equal line 44, column (B))	

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year	(B) End of year
Assets		8,336	7,854
45	Cash—non-interest-bearing		45
46	Savings and temporary cash investments		46
47a	Accounts receivable	47a	47c
b	Less: allowance for doubtful accounts	47b	
48a	Pledges receivable	48a	48c
b	Less: allowance for doubtful accounts	48b	
49	Grants receivable		49
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)		50
51a	Other notes and loans receivable (attach schedule)	51a	51c
b	Less: allowance for doubtful accounts	51b	
52	Inventories for sale or use		52
53	Prepaid expenses and deferred charges		53
54	Investments—securities (attach schedule)		54
55a	Investments—land, buildings, and equipment: basis	55a	55c
b	Less: accumulated depreciation (attach schedule)	55b	
56	Investments—other (attach schedule)		56
57a	Land, buildings, and equipment: basis	57a	57c
b	Less: accumulated depreciation (attach schedule)	57b	
58	Other assets (describe ► _____)		58
59	Total assets (add lines 45 through 58) (must equal line 75)	8,336	59 7,854
Liabilities			
60	Accounts payable and accrued expenses		60 2,096
61	Grants payable		61
62	Support and revenue designated for future periods (attach schedule)		62
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63
64	Mortgages and other notes payable (attach schedule)		64
65	Other liabilities (describe ► _____)		65
66	Total liabilities (add lines 60 through 65)	0	66 2,096
Fund Balances or Net Assets			
Organizations that use fund accounting, check here ► <input type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75 (see instructions).			67a
67a	Current unrestricted fund		67b
b	Current restricted fund		68
68	Land, buildings, and equipment fund		69
69	Endowment fund		70
70	Other funds (describe ► _____)		71
Organizations that do not use fund accounting, check here ► <input type="checkbox"/> and complete lines 71 through 75 (see instructions).			72
71	Capital stock or trust principal		73
72	Paid-in or capital surplus		74
73	Retained earnings or accumulated income		75
74	Total fund balances or net assets (add lines 67a through 70 OR lines 71 through 73; column (A) must equal line 19 and column (B) must equal line 21)	8,336	5,758
75	Total liabilities and fund balances/net assets (add lines 66 and 74)	8,336	7,854

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes the organization's programs and accomplishments.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
Lance C. Norris, 8130 Baymeadows Cir Jacksonville, FL 32256	President 50	36,000	2,607	-0-
Sam Herzberg, 3467 NE 163rd St N. Miami, FL 33160	2	-0-	-0-	-0-
Bruce Renard, 8041 NW 14th St Miami, FL 33126	Vice-President Legal 2	-0-	-0-	-0-
Al Miniachi, 1411 SW 31st St Pompano Beach, FL 33069	Treasurer 2	-0-	-0-	-0-

Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule (see instructions).

Part VI Other Information

Note: Section 501(c)(3) organizations and section 4047(a)(1) trusts must also complete and attach Schedule A (Form 990).

	Yes	No
76 Did the organization engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity.	76	X
77 Were any changes made in the organizing or governing documents, but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? b If "Yes," has it filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year? c At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.	78a 78b 78c	X N/A X
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.	79	X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or non-exempt organization? (See instructions.) b If "Yes," enter the name of the organization ▶ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.	80a	X
81a Enter amount of political expenditures, direct or indirect, as described in the instructions [81a] N/A b Did the organization file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?	81a 81b	N/A N/A
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. See instructions for reporting in Part III [82b] N/A	82a 82b	X N/A
83a Did anyone request to see either the organization's annual return or exemption application (or both)? b If "Yes," did the organization comply as described in the instructions? (See General Instruction L.)	83a 83b	X N/A
84a Did the organization solicit any contributions or gifts that were not tax deductible? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)	84a 84b	X N/A
85a Section 501(c)(5) or (6) organizations.—Did the organization spend any amounts in attempts to influence public opinion about legislative matters or referendums? (See instructions and Regulations section 1.162-20(c).) b If "Yes," enter the total amount spent for this purpose [85b] 34,878	85a 85b	X 34,878
86 Section 501(c)(7) organizations.—Enter: a Initiation fees and capital contributions included on line 12 [86a] -0- b Gross receipts, included on line 12, for public use of club facilities (see instructions) [86b] -0- c Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (If "Yes," attach statement. See instructions.)	86a 86b 86c	-0- -0- N/A
87 Section 501(c)(12) organizations.—Enter amount of: a Gross income received from members or shareholders [87a] -0- b Gross income received from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) [87b] -0-	87a 87b	-0- -0-
88 Public interest law firms.—Attach information described in the instructions.		
89 List the states with which a copy of this return is filed ▶		
90 During this tax year did the organization maintain any part of its accounting / tax records on a computerized system?	90	X
91 The books are in care of ▶ Lance C. Norris, Telephone no. ▶ (904) 733-3600 Located at ▶ 8130 Baymeadows Circle, W. Suite 202, Jax, FL ZIP code ▶ 32256		
92 Section 4947(a)(1) charitable trusts filing Form 990 in lieu of Form 1041, U.S. Fiduciary Income Tax Return, should check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92		

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

- 93 Program service revenue:
 - (a) _____
 - (b) _____
 - (c) _____
 - (d) _____
 - (e) _____
 - (f) _____
 - (g) Fees from government agencies
- 94 Membership dues and assessments
- 95 Interest on savings and temporary cash investments
- 96 Dividends and interest from securities
- 97 Net rental income or (loss) from real estate:
 - (a) debt-financed property
 - (b) not debt-financed property
- 98 Net rental income or (loss) from personal property
- 99 Other investment income
- 100 Gain or (loss) from sales of assets other than inventory
- 101 Net income from special fundraising events
- 102 Gross profit or (loss) from sales of inventory
- 103 Other revenue: (a) _____
 - (b) _____
 - (c) _____
 - (d) _____
 - (e) _____

	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions.)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
93 (a)					
93 (b)					
93 (c)					
93 (d)					
93 (e)					
93 (f)					
93 (g)					
94					399,244
95					
96					
97					
97 (a)					
97 (b)					
98					
99					
100					
101					
102					
103 (a)					
103 (b)					
103 (c)					
103 (d)					
103 (e)					
104 Subtotal (add columns (b), (d), and (e))					399,244
105 TOTAL (add line 104, columns (b), (d), and (e))					399,244

104 Subtotal (add columns (b), (d), and (e))

105 TOTAL (add line 104, columns (b), (d), and (e))

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. Explain how each activity for which income is reported in column (e) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). (See instructions.)

▼ The membership of the Association consists of persons engaged or interested in the pay telephone business. Proceedings of the Florida Public Service Commission and Federal Communications Commission may substantially enhance or restrict the business opportunities of the membership as a whole and services available from the members to the general public. Expenses related to the income reported in column (e) above were incurred by the Association in monitoring, and participating in, proceedings of these two agencies for the purpose of obtaining a regulatory scheme conducive to maintenance or expansion of the members business opportunities and the provision of optimum service to the general public

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 78c is checked.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

Paid Preparer's Use Only

Preparer's signature: *James Sinn* Date: 5-3-93 Check if self-employed

Firm's name (or yours if self-employed) and address: James E. Sinn, CPA ZIP code: 32073

416 Froghollow Road, Orange Park, FL

FLORIDA PAY TELEPHONE ASSOCIATION
65-0078684

FORM 990, 1992

Part V, List of Officers, Directors, etc., continued

(A) Name and address	(B) Title and avg. hrs per week	(C) Comp	(D) Contr emp ben pln	(E) Exp Acct & other allow
Gary Dupilka 5447 Center Street Jupiter, FL 33458	Vice President, Membership 2	-0-	-0-	-0-
Lynn McClelland P.O. Box 64038 Miami, FL 33164	Secretary 2	-0-	-0-	-0-

ATTACHMENT "B-4"

FLORIDA PUBLIC TELECOMMUNICATIONS ASSOCIATION, INC.
(A NON-PROFIT ASSOCIATION)

FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 1994 AND 1993

AND

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

JAMES E. SINN
Certified Public Accountant

FLORIDA PUBLIC TELECOMMUNICATIONS ASSOCIATION, INC.
FINANCIAL STATEMENTS

Years ended December 31, 1994 and 1993

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JAMES E. SINN
CERTIFIED PUBLIC ACCOUNTANT
2334 Holly Leaf Lane
Orange Park, Florida 32073

(904) 264-7599

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

To the Board of Directors
Florida Public Telecommunications Association, Inc.
(A Non-profit Association)

I have audited the accompanying statements of assets, liabilities and fund balance of the Florida Public Telecommunications Association, Inc. (formerly The Florida Pay Telephone Association, Inc.) as of December 31, 1994 and 1993, and the related statement of revenues, expenditures and changes in fund balance, and the statement of cash flows for the years then ended. These financial statements are the responsibility of the Association's management. My responsibility is to express an opinion on these financial statements based on my audit.

As described in note 1, the Association's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of activity in conformity with generally accepted accounting principles.

I have conducted my audit in accordance with generally accepted auditing standards. 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 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. I believe 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, arising from the cash transactions of the Florida Public Telecommunications Association, Inc. (a non-profit association) as of December 31, 1994 and 1993, and the results of operations on the basis of cash received and disbursements made, and its cash flows for the years then ended.


February 9, 1995

FLORIDA PUBLIC TELECOMMUNICATIONS ASSOCIATION, INC.
 STATEMENT OF ASSETS, LIABILITIES
 AND FUND BALANCE
 (Cash basis)

December 31, 1994 AND 1993

	<u>1994</u>	<u>1993</u>
ASSETS		
Current assets		
Cash	\$ 1,939	\$ 4,277
Settlement receivable (note 2)	<u>0</u>	<u>541</u>
Total current assets	<u>1,939</u>	<u>4,818</u>
Furniture and equipment (note 1)		
Office furniture and equipment	27,608	8,702
Leasehold improvements	2,192	0
Less, accumulated depreciation	<u>(4,766)</u>	<u>(591)</u>
Total furniture and equipment, net	<u>25,034</u>	<u>8,111</u>
Other assets, rental deposits	<u>500</u>	<u>0</u>
Total assets	<u>\$ 27,473</u>	<u>\$ 12,929</u>
 LIABILITIES AND FUND BALANCE		
Current liabilities		
Payroll taxes payable	\$ 130	\$ 3,455
SEP (Retirement plan) payable	717	0
Income taxes payable (note 3)	<u>7,068</u>	<u>1,807</u>
Total current liabilities	<u>7,915</u>	<u>5,262</u>
Other liabilities, sub-lease tenant deposits	<u>500</u>	<u>0</u>
Total liabilities	<u>8,415</u>	<u>5,262</u>
Fund balance	<u>19,058</u>	<u>7,667</u>
Total liabilities and fund balance	<u>\$ 27,473</u>	<u>\$ 12,929</u>

The accompanying notes are an integral
 part of these financial statements
 JAMES E. SINN, Certified Public Accountant

FLORIDA PUBLIC TELECOMMUNICATIONS ASSOCIATION, INC.
STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE
(Cash basis)

Years ended December 31, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Revenue		
Membership dues and assessments	\$ 458,571	\$ 532,601
Reimbursed expenses, non-specific administrative	17,323	0
Auctions (Industry related hardware donated by vendors)	<u>14,340</u>	<u>2,300</u>
Total revenue	<u>488,234</u>	<u>534,901</u>
Expenditures		
Program services		
Legal services (note 4)	115,441	275,094
Lobbying (note 6)	26,888	56,348
Monitoring by lobbyists (note 6)	62,855	58,738
Other professional fees	3,788	21,826
Political contributions	1,500	5,250
Public relations donations	0	2,700
Dues, licenses and subscriptions	13,120	1,256
Meetings and seminars	<u>7,037</u>	<u>170</u>
Total program services expenditures	<u>230,629</u>	<u>421,382</u>
General administration		
Salaries and wages	154,727	67,750
Payroll taxes	11,881	5,952
Employee benefits	19,353	3,537
Contract labor	4,369	0
Rent, office and parking	19,231	6,545
Telephone	10,698	7,607
Office supplies and postage	21,198	4,877
Travel and lodging	24,997	9,078
Meals and entertainment	5,053	788
Audit and accounting fees	3,900	2,269
Depreciation	4,175	591
Miscellaneous	591	88
Insurance	2,951	0
Repairs and maintenance	323	0
Allocate administration to Premium Plan	(4,207)	0
Allocate administration to lobbying	<u>(2,981)</u>	<u>0</u>
Total general administration expenditures	<u>276,259</u>	<u>109,082</u>
Excess, revenues over expenditures before other revenues and expenditures and income taxes	<u>(18,654)</u>	<u>4,437</u>
Other revenue and expenditures (unrelated business activities)		
Advertising and publications sales	0	22,053
Advertising and publications expenditures	0	(22,775)
Premium plan revenues	194,600	0
Premium plan participation paid to members	(153,280)	0
Premium plan administration expenditures	(4,207)	0
Income taxes (note 3)	<u>(7,068)</u>	<u>(1,807)</u>
Excess, revenues over (under) expenditures	<u>11,391</u>	<u>1,908</u>
Fund balance, beginning of year	<u>7,667</u>	<u>5,759</u>
Fund balance, end of year	<u>\$ 19,058</u>	<u>\$ 7,667</u>

The accompanying notes are an integral
part of this report
JAMES E. SINN, Certified Public Accountant

FLORIDA PUBLIC TELECOMMUNICATIONS ASSOCIATION, INC.

STATEMENT OF CASH FLOWS

Years ended December 31, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Cash flows from operating activities:		
Receipts:		
Membership dues and assessments	\$ 456,571	\$ 532,601
Reimbursed expenses, general administration	17,323	0
Auctions	14,340	2,300
Unrelated business activity receipts(note 3)	<u>194,600</u>	<u>22,052</u>
	<u>682,834</u>	<u>556,954</u>
Disbursements		
Program services	230,629	421,382
General administration	275,958	107,672
Unrelated business activity receipts(note 3)	<u>157,487</u>	<u>22,775</u>
	<u>664,074</u>	<u>551,829</u>
Net cash provided by operating activities	<u>18,760</u>	<u>5,125</u>
Cash flows from investing activities:		
Purchase furniture and equipment	<u>(21,098)</u>	<u>(8,702)</u>
Net cash provided by (used in) investing activities	<u>(21,098)</u>	<u>(8,702)</u>
Net increase (decrease) in cash	(2,338)	(3,577)
Cash on hand and in banks:		
Beginning of year	<u>4,277</u>	<u>7,854</u>
End of year	<u>\$ 1,939</u>	<u>\$ 4,277</u>
Reconciliation of excess, revenues over expenses to net cash provided (used in) operating activities		
Excess, revenues over expenses	\$ <u>11,391</u>	\$ <u>1,908</u>
Adjustments to reconcile net income to net cash provided by, (used in) operating activities:		
Depreciation and amortization	4,175	591
Changes in assets and liabilities:		
(Increase) decrease in settlement receivable	541	(541)
Increase (decrease) in payroll tax liability	(3,325)	1,360
Increase (decrease) in SEP payable	717	0
Increase (decrease) in income tax liability	<u>5,261</u>	<u>1,807</u>
Total adjustments	<u>7,369</u>	<u>3,217</u>
Net cash provided by (used in) operating activities	<u>\$ 18,760</u>	<u>\$ 5,125</u>

The accompanying notes are and integral part of this report
 JAMES E. SINN, Certified Public Accountant

NOTES TO FINANCIAL STATEMENTS

Note 1— Summary of Significant Accounting Policies

Organization

The Florida Public Telecommunications Association, Inc. is a non-profit corporation pursuant to Internal Revenue Code Section 501(c)(6), incorporated in the State of Florida. The Association was organized on July 7, 1987 as The Florida Pay Telephone Association, Inc. for the purpose of serving the telecommunications industry as the state-wide legal, regulatory and legislative advocate for independent pay telephone providers and operator service providers. On June 6, 1994 the Association amended its bylaws and filed a name change with the State of Florida. The Florida Public Telecommunications Association, Inc. has broadened its definition of eligible members to include telecommunicators outside the pay telephone industry.

The responsibility for managing the Association is vested in the Board of Directors. The Board members are elected for three year terms with no more than one-third of the directors to be elected each year. Directors must be members of the Association. Directors serve without compensation from the Association.

Cash basis of accounting.

The Association prepares its financial statements on the basis of cash receipts and disbursements. Under this method of accounting certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the financial statements are not intended to present financial position and results of activity in conformity with generally accepted accounting principles.

Fund Accounting

To ensure observance of limitations placed on the use of resources available to the Association, the accounts of the Association are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes.

The assets, liabilities and fund balances of the Association are reported in the following fund groups:

- * Operating funds, which include unrestricted and restricted resources, represent the portion of expendable funds that is available for ongoing operation of the corporation. (In 1994 and 1993 all operating funds were treated as unrestricted).

Furniture, equipment and leasehold improvements

Acquisition of furniture, equipment and leasehold improvements for the Association's administrative activities is considered an expenditure of the operating fund.

Furniture, equipment and leasehold improvements are accounted for at cost. Depreciation is computed using the straight line method over estimated useful lives ranging from 5-10 years. Leasehold improvements are depreciated over the term of the office lease. The cost of maintenance and repairs is charged to income as incurred, significant renewals and betterments are capitalized. A deduction is made for retirements resulting from renewals and betterments.

FLORIDA PUBLIC TELECOMMUNICATIONS ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS

Note 2-- Settlement Receivable

In April 1993 management discovered an irregularity in the bookkeeping activities of the Association. It was determined that a clerical employee had wrongfully appropriated monies of the Association. An audit of the Association records was conducted to establish the value of the loss. The specifically identified amount taken was determined to be \$7,412. The employee was prosecuted. A condition of sentencing was that the employee make restitution in the amount of \$7,333. At December 31, 1993 the unpaid balance of restitution was \$541. The full amount remaining was collected in 1994.

Note 3-- Income Taxes

The Florida Pay Telephone Association is exempt from federal and state income taxes on its exempt purpose activities. During 1993 the Association had "unrelated business activity," in that it sold advertising in the Association newsletter, and it sold manuals with information about the private pay telephone industry. These activities are deemed by the Internal Revenue to be outside the exempt purpose of the Association and therefore profit is taxable. The unrelated business activity resulted in a loss for 1993, therefore no tax was due. The appropriate Form 990T, "Return of Organization Exempt From Income Tax" was filed.

In addition to the above, the Association made political contributions totalling \$5,250. These contributions were reported to the Internal Revenue Service on Form 1120-POL and to the State of Florida on Form F-1120. Taxes resulting from political contributions totalled \$1,807 in 1993. In 1994 the Association notified members of the amount of dues that were not deductible as a result of political contributions and lobbying activities, therefore no income tax was incurred by the Association for these activities. The Association made political contributions totalling \$1,500 in 1994.

During 1994 the Association entered into an agreement with a regional telephone company to act as aggregator agent for Association members. The regional company pays an access fee for qualifying calls under the aggregation agreement. The Association receives compensation under the terms of the agreement, and in turn distributes amounts to participating members. The Association retains a service fee for acting as aggregator. The service fee is used first to pay administration of the aggregation plan, then to pay the taxes on the remaining profit from the plan, which is considered an unrelated business activity.

Note 4-- Legal Services

The association engages attorneys to represent the interests of members before the Public Service Commission on various docketed matters. Members are also represented before local government agencies on "right of way" issues. Attorneys are also engaged to draft legislative language on issues of vital interest to the association and its members. Amounts disbursed for legal services in 1994 and 1993 totalled \$115,441 and \$275,094 respectively.

FLORIDA PUBLIC TELECOMMUNICATIONS ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS

Note 5— Lease Commitments

The Association leases its office under a noncancelable operating lease effective in November 1994. The lease contains renewal options. The Association subleases a portion of its office under a non-cancelable operating lease entered into in November 1994. The lease contains renewal options. The following is a schedule of future minimum lease payments required under the leases for the base period of each lease:

	<u>As tenant</u>	<u>As landlord</u>
1995	\$ 28,800	\$ 9,000
1996	28,800	7,500
1997	28,800	0
1998	28,800	0
1999	24,000	0
	<u>\$ 139,200</u>	<u>\$ 16,500</u>

Minimum lease payments in this schedule exclude common area maintenance, sales tax, and rentals under renewal options, which, as of December 31, 1994, are not reasonably assured of being renewed. Rent expense including common area maintenance and sales tax totalled \$20,836 and \$6,545 for 1994 and 1993 respectively. Sublease rental income received in 1994 including sales tax totalled \$1,605. Rental income was netted against rental expense in the financial statements.

Note 6— Lobbying Expenditures

The Association engages professional lobbyists to monitor legislative activities and report on issues that may be of interest directly or indirectly to Association members. Lobbyists are also engaged to lobby directly on issues of interest to members. During 1994 and 1993 the Association disbursed \$62,855 and \$58,738 respectively for monitoring and reporting by lobbyists, and \$26,888 and \$56,348 respectively for direct lobbying services. The percentage of member dues and assessments that were non-deductible was 5.8% and 10.5% in 1994 and 1993 respectively.

Note 7— Simplified Employee Pension Plan (SEP)

In 1994 the Association established a Simplified Employee Pension Plan for substantially all its employees. Contributions are made to the accounts of eligible employees subject to contributions limits established by the Internal Revenue Service and at a rate determined by management annually. In 1994 contributions paid and accrued to the Plan totalled \$10,385. The Association has incurred no future liability relative to the plan. The Association is not required to file annual information returns, Forms 5500, 5500C/R or 5500EZ.

Note 8— Functional Allocation of Expenses

The costs of providing various program and other activities have been summarized on a functional basis in the statement of revenues and expenses and changes in fund balance.

FLORIDA PUBLIC TELECOMMUNICATIONS ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS

Note 9—Liabilities and Commitments

Advance dues

Certain members of the Association advanced dues prior to their due date or paid expenses on behalf of the Association in order to assist the Association with cash flow needs in prior years. These members are reducing current period payment of assessed dues against these advance payments. During 1993 \$18,000 of current period dues assessed was applied to amortize advance dues paid. At December 31, 1993 the remaining balance of advance dues to be repaid or amortized was \$38,090. This balance was completely amortized in 1994.

Legal fees (off balance sheet commitment)

The Association has incurred extraordinary legal fees with a law firm that has represented the Association extensively (see note 4 above). In February 1994 the Association entered into an agreement with the law firm to repay the balance of \$129,443 in fifteen equal installments of \$8,630. In August 1994 the installment amount was reduced to \$5,753. Fees incurred after the agreement will be paid on a current basis in addition to the monthly installments. The balance owed the referenced law firm was \$72,209 and \$115,613 at December 31, 1994 and 1993 respectively.

FLORIDA
PUBLIC
TELECOMMUNICATIONS
ASSOCIATION



\$ 250.00
#4619
LAF
2/21/96
no postmark

125 SOUTH GADSDEN STREET, SUITE 200 • TALLAHASSEE, FLORIDA 32301 • (904) 222-5050 • FAX (904) 222-1355

February 21, 1996

Florida Public Service Commission
Division of Communications
Certification & Compliance Section
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0866

960213-TX

0269

FEB 23, 1996

Re: Application of the Florida Public Telecommunications Association, Inc. for Authority to Provide Alternative Local Exchange Service Within the State of Florida

Dear Sir or Madam:

Enclosed please find the original and six (6) copies of the Application of the Florida Public Telecommunications Association, Inc. for Authority to Provide Alternative Local Exchange Service Within the State of Florida. Also enclosed is a check for \$250.00 made payable to the Florida Public Service Commission for the application fee.

Thank you for your assistance with this matter. I would appreciate you sending an acknowledgement to me that your office has received this filing. Please do not hesitate to contact me if you have any questions or need any additional information.

Sincerely,

4619

FLORIDA PUBLIC TELECOMMUNICATIONS
ASSOCIATION, INC.
125 SOUTH GADSDEN ST., #200
TALLAHASSEE, FL 32301

SUN BANK TALLAHASSEE NA
TALLAHASSEE, FL 32315-3925

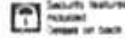
2/21/1996

PAY TO THE ORDER OF Fla. Public Serv. Comm.

\$**250.00

Two Hundred Fifty and 00/100

DOLLARS



MEMO Application Fee