



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: Friends of Anastasia State Recreation Area, Inc.
Mailing Address: 1304A A1A South, St. Augustine, Florida 32080
Telephone Number: (904) 461-2000 Website Address (if applicable): <http://www.friendsofanastasia.org/>

Statutory Authority:

Section 20.2551, F.S., Citizen support organizations; use of property; audit; public records; partnerships. In summary, the statute specifies the organizational requirements, operational parameters, duties of a CSO to support the Department of Environmental Protection (Department), or individual units of the Department, use of Department property, audit requirements, public records requirements, and authorizes public-private partnerships to enhance lands managed by the Department.

Section 258.015, F.S., Citizen support organizations; use of property; audit. In summary, the statute defines a CSO, requires authorization by the Division of Recreation and Parks, and specifies the use of property. This statute authorizes the Partnerships in Parks (PIP) program for state parks, the program's operational parameters, CSO's operational parameters, and donor recognition.

Brief Description of the CSO's Mission:

CSO mission statement is: *Friends gathering together to celebrate, protect and enhance the natural beauty in Anastasia State Park.* The overall intent is to help support, operation enhancement, assist with projects, and provide a volunteer base to help the park meets its goals and objectives as described in the parks Unit Management Plan. This can be monetary or through volunteerism.

Brief Description of the CSO's Results Obtained:

Obtain equipment and supplies that enhanced park operations such as an obtaining an ice machine and vehicle repair. Participate with community outreach representing at farmers markets, and other activities throughout town. Events such as 5k -10 run, beach bash (awareness event), hotdogs & jam, and a yard sale. Raising of funds for playground enhancement and park support.

Brief Description of the CSO's Plans for Next Three Fiscal Years:

Desire to establish an accessible nature trail. Maintain and enhance working and professional relationship with the park and its visitors. Enhance and stimulate membership with community. Stimulate and establish relationships with other entities and governmental agencies including the School for the Deaf and Blind for utilization of the park and its facilities. Helping the park meet its goals of increasing access and utilization of the park.

- ☒ **Copy of the CSO's Code of Ethics attached** (*Model provided; see CSO 2014 instructions*)
- ☒ **Certify the CSO has completed and provided to the Department the organization's most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N/Annual Financial Statement**

FRIENDS OF ANASTASIA STATE RECREATION AREA, INC.

CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of Anastasia State Recreation Area, Inc. (herein "CSO") that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist.
- (2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Friends of Anastasia State Recreation Area, Inc. board members, officers, and employees in the performance of their official duties.

STANDARDS

The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby.

2. Prohibition of Accepting Compensation Given to Influence a Vote

No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses

No CSO board member or officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a CSO board member or officer, as provided by law.

4. Prohibition of Misuse of Position

A CSO board member, officer, or employee shall not corruptly use or attempt to use one's official position or any property or resource which may be within one's trust, or perform official duties, to secure a special privilege, benefit, or exemption.

5. Prohibition of Misuse of Privileged Information

No CSO board member, officer, or employee shall disclose or use information not available to members of the general public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or benefit of any other person or business entity.

6. Post-Office/Employment Restrictions

A person who has been elected to any CSO board or office or who is employed by a CSO may not personally represent another person or entity for compensation before the governing body of the CSO of which he or she was a board member, officer, or employee for a period of two years after he or she vacates that office or employment position.

7. Prohibition of Employees Holding Office

No person may be, at one time, both a CSO employee and a CSO board member at the same time.

8. Requirements to Abstain From Voting

A CSO board member or officer shall not vote in official capacity upon any measure which would affect his or her special private gain or loss, or which he or she knows would affect the special gain or any principal by whom the board member or officer is retained. When abstaining, the CSO board member or officer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the CSO board member or officer to file a memorandum before the vote, the memorandum must be filed with the person responsible for recording the minutes of the meeting no later than 15 days after the vote.

9. Failure to Observe CSO Code of Ethics

Failure of a CSO board member, officer, or employee to observe the Code of Ethics may result in the removal of that person from their position. Further, failure of the CSO to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO.

Anastasia State Park
1340A A1A South
St. Augustine, FL 32080

This Value of Contributed Services is provided by the staff of Anastasia State Park, Division of Recreation and Parks, Department of Environmental Protection. The Division of Recreation and Parks operates on a cash-based method of accounting.

A summary of contributed services from Anastasia State Park for the period of January 1, 2013 through December 31, 2013 is as follows:

Staff Support:

The park contributed a total of \$ 8,008.55 in staff support services to the Friends of Anastasia.

Sample Breakdown:

Use of Facilities (CSO Meetings)	\$ 100.00
Program Services	\$ 338.00
Management & General Support	\$ 8,008.55

Total	<hr/> \$8,446.55
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Statement of Functional Expenses

	Program Services	Total Program Services	Supporting Services			Total Supporting Services	Totals
			Management & General	Fundraising	Membership Development		2013
Personnel expenses							
Payroll taxes & employee benefits		\$0.00				\$0.00	\$0.00
Total salaries & related expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted services							
Haulers	\$379.95	\$379.95				\$0.00	\$379.95
Landscape		\$0.00				\$0.00	\$0.00
Other		\$0.00				\$0.00	\$0.00
Total Contracted Services	\$379.95	\$379.95	\$0.00	\$0.00	\$0.00	\$0.00	\$379.95
Direct expenses							
Materials, supplies, equipment & rentals	\$2,927.95	\$2,927.95	\$390.24	\$0.00		\$390.24	\$3,318.19
Make and mail forms, brochures	\$8.96	\$8.96		\$159.26	\$40.06	\$199.32	\$208.28
Conferences, conventions & meetings		\$0.00	\$318.32		\$161.80	\$480.12	\$480.12
Postage, shipping & messenger		\$0.00		\$0.00		\$0.00	\$0.00
Food, entertainment & meals	\$216.36	\$216.36				\$0.00	\$216.36
Purchase for re-sale		\$0.00		\$619.85		\$619.85	\$619.85
T-shirts	\$155.00	\$155.00				\$0.00	\$155.00
Travel		\$0.00				\$0.00	\$0.00
Repairs & equipment maintenance		\$0.00				\$0.00	\$0.00
Advertising		\$0.00	\$200.00			\$200.00	\$200.00
Professional fees, trainers & demonstrators		\$0.00				\$0.00	\$0.00
Office expenses		\$0.00	\$0.00			\$0.00	\$0.00
Miscellaneous		\$0.00	\$50.00			\$50.00	\$50.00
Total direct expenses	\$3,308.27	\$3,308.27	\$958.56	\$779.11	\$201.86	\$1,939.53	\$5,247.80
Total expenses before depreciation	\$3,688.22	\$3,688.22	\$958.56	\$779.11	\$201.86	\$1,939.53	\$5,627.75
Depreciation		\$0.00				\$0.00	\$0.00
Total expenses after depreciation	\$3,688.22	\$3,688.22	\$958.56	\$779.11	\$201.86	\$1,939.53	\$5,627.75
Total Expenses beginning of year		\$0.00				\$0.00	\$0.00
Total Expenses end of year	\$3,688.22	\$3,688.22	\$958.56	\$779.11	\$201.86	\$1,939.53	\$5,627.75

Statement of Functional Expenses, Program Services detail

	Program Services					Totals	
	PUBLIC EVENTS	VOLUNTEER CAMP HOST	PARK REQUESTS	RECYCLING	Total Program Services		2013
Personnel expenses							
Payroll taxes & employee benefits					\$0.00		\$0.00
Total salaries & related expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted services							
Haulers				\$379.75	\$0.00	\$379.75	\$379.75
Landscape						\$0.00	\$0.00
Other						\$0.00	\$0.00
Total Contracted Services	\$0.00	\$0.00	\$0.00	\$379.75	\$0.00	\$379.75	\$379.75
Direct expenses							
Materials, supplies, equipment & rentals	\$140.00	\$0.00	\$2,787.95			\$2,927.95	\$2,927.95
Make and mail forms, brochures	\$8.96					\$8.96	\$8.96
Conferences, conventions & meetings						\$0.00	\$0.00
Postage, shipping & messenger						\$0.00	\$0.00
Food, entertainment & meals	\$15.51	\$200.85		\$0.00	\$0.00	\$216.36	\$216.36
Purchase for re-sale						\$0.00	\$0.00
T Shirts	\$155.00			\$0.00	\$0.00	\$155.00	\$155.00
Travel						\$0.00	\$0.00
Repairs & equipment maintenance						\$0.00	\$0.00
Advertising						\$0.00	\$0.00
Professional fees, trainers & demonstrators						\$0.00	\$0.00
Office expenses						\$0.00	\$0.00
Miscellaneous						\$0.00	\$0.00
Total direct expenses	\$319.47	\$200.85	\$2,787.95	\$0.00	\$0.00	\$3,308.27	\$3,308.27
Total expenses before depreciation	\$319.47	\$200.85	\$2,787.95	\$379.75	\$0.00	\$3,688.02	\$3,688.02
Depreciation							
Total expenses after depreciation	\$319.47	\$200.85	\$2,787.95	\$379.75	\$0.00	\$3,688.02	\$3,688.02
Total Expenses beginning of year							
Total Expenses end of year	\$319.47	\$200.85	\$2,787.95	\$379.75	\$0.00	\$3,688.02	

Statement of Cash Receipts, Expenditures, and Scholarships Paid

	Unrestricted net assets			Temporarily restricted net assets	Permanently restricted net assets	Totals
	Operations	Designated for long term investment	Total Unrestricted net assets			2013
Receipts and other support						
Contributions	2,778.26		2,778.26			2,778.26
Grant			0.00			0.00
Membership dues	2,821.00		2,821.00			2,821.00
Fees			0.00			0.00
Special Events & Program Revenue:	5,815.03		5,815.03			5,815.03
Less expenses incurred for special events	2,369.67		2,369.67			2,369.67
Net Special Events & Program Revenue	3,445.36	0.00	3,445.36	0.00	0.00	3,445.36
Non-concession sales	200.00		200.00			200.00
Concession sales			0.00			0.00
Value of Contributed Services:						
Governmental support			0.00			0.00
Non governmental support			0.00			0.00
Investment and dividends:						
Dividends and Interest income	7.58		7.58			7.58
Gain on sale of investments			0.00			0.00
Other			0.00			0.00
Net assets released from restrictions			0.00			0.00
Total Receipts and other support	9,252.20	0.00	9,252.20	0.00	0.00	9,252.20
Disbursements						
Program services	3,688.22		3,688.22			3,688.22
Management and general	958.56		958.56			958.56
Fundraising	779.11		779.11			779.11
Membership-Development	201.86		201.86			201.86
Total Disbursements	5,627.75	0.00	5,627.75	0.00	0.00	5,627.75
Change in net assets	3,624.45	0.00	3,624.45	0.00	0.00	3,624.45
Net assets at beginning of year	15,135.90					
Net assets at the end of the year	18,677.65					

Organization's Name :

Fiscal Year:

Statement of Assets & Liabilities Resulting from Cash Transactions

	Year Ended	2014
Assets		
Cash:		
Checking Account		10,612.07
Savings Account		8,065.58
Money Market Account		
Investments, at cost: (Note 3)		
Stocks		
Bonds		
Mutual Funds		
CDs		
Inventories, at cost		
Fixed assets, at cost:		
Property		
Other		
Total Assets		<u>18,677.65</u>
Liabilities and Net Assets		
Liabilities		
Debt		
Total Liabilities		<u>0.00</u>
Net Assets		
Unrestricted:		
Available for operations		18,677.65
Designated for long term investment		
Total Unrestricted		<u>18,677.65</u>
Temporarily restricted net assets		
Permanently restricted net assets		
Total Restricted Assets		<u>0.00</u>
Total Net Assets		<u>18,677.65</u>
Total Liabilities & Net Assets		<u>18,677.65</u>

Friends of Anastasia Recreation Area Financial Policies 2013

1) Organization (Required)

Friends of Anastasia State Recreation Area is a not for profit organization incorporated under the laws of the State of Florida and is a tax exempt organization under the Internal Revenue Code. A copy of the official registration and financial information may be obtained from the Division of Consumer Services by calling toll free 1-800-435-7352 within the State. Registration does not imply endorsement, approval or recommendations by the State.

The Friends is funded primarily from contributions made by **membership fees and sponsorships** within the state of Florida, as well as, **additional donations**. These contributions are used to fund **park projects, events, and programs**.

2) Summary of Significant Accounting Policies (Required)

a. Basis of Accounting

The Friends prepares its financial statements using the modified cash -basis of accounting. Under this method, revenues are recognized when collected rather than when earned, and, expenses, generally, are recognized when paid rather when incurred. This basic approach is modified to include inventory, value of contributed services, fixed assets and related depreciation, liabilities for sales tax, employee payroll and pledges receivable from donors.

b. Basis of Presentation

Net Assets and revenues and expenses (include gains & losses if reporting) are classified based on the existence or absence of donor-imposed restrictions. So, the net assets of the Friends and changes of them are classified and reported as follows:

- *Unrestricted Net Assets* – A donor's contribution is without restriction on use, such as general donations that members or the public give to the Friends.
- *Temporarily Restricted Net Assets* – These net assets have a condition or restriction of either time or purpose, such as a donation from an organization for the purpose of a special event. One example of this would be sponsorships that the Friends receives for their Endless Summer Run event.
- *Permanently Restricted Net Assets* – These are net assets that have been restricted permanently or in perpetuity. The Friends has no instances of this.