



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: SUPPORTERS OF DEL-NOR WIGGINS PARK, INC.
Mailing Address: 11135 Gulf Shore Dr. N. Naples FL 34108
Telephone Number: 239-597-6196 Website Address (if applicable): delnorwiggins.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:

To assist Park staff with resource management, facility maintenance, recycling, and visitor services.
To improve Park resources and facilities through fundraising events and volunteer activities.
To engage in the business of promoting environmental awareness and enjoyment of the Park
To learn more about the Parks ecosystem, inhabitants and functions.

Brief Description of the CSO's Results Obtained:

Sponsored the Wildlife and Wildlands Art Show and the Wiggins Pass Nature Festival. Purchased, installed and named a fiberglass loggerhead turtle for the Park's entrance station. Designed and printed a new logo. Planned a Children's Art Show. Continued involvement in cleanup and recycling programs. Maintained and improved the Friends website. Supported the park with donations for equipment and supplies.

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

Includes but is not limited to: continue fundraising events; Wildlife and Wildlands Art Show, Wiggins Pass Nature Festival and the Children's Art Festival. Participate in the annual CSO meeting. Continue support of environmental education and interpretive programming. Participate in visitor surveys, cleanups and repairs. Provide outreach to local events; continue to grow by adding new members, finding corporate partners and developing other strategies.

- 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**

Model CSO Code of Ethics – June 2014

SUPPORTERS OF DEL-NOR WIGGINS PARK, INC. CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of the SUPPORTERS OF DEL-NOR WIGGINS PARK, 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 the SUPPORTERS OF DEL-NOR WIGGINS PARK, 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.

Model CSO Code of Ethics – June 2014

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.

Organization's Name : Supporters of Del-Nor Wiggins Park, Inc.

Fiscal Year: 2013

Statement of Assets & Liabilities Resulting from Cash Transactions

	Year Ended	2013	2012
Assets			
Cash:			
Checking Account		3,226.13	966.36
Savings Account		6,778.44	2,775.66
Money Market Account		34,275.90	34,095.86
Investments, at cost: (Note 3)			
Stocks			
Bonds			
Mutual Funds			
CDs			
Inventories, at cost			
Fixed assets, at cost:			
Property		1,900.00	1,900.00
Other		-665.00	-475.00
Total Assets		45,515.47	39,262.88
Liabilities and Net Assets			
Liabilities			
Debt (Cash Loaned)		87.08	157.35
Total Liabilities		87.08	157.35
Net Assets			
Unrestricted:			
Available for operations		9,917.49	3,584.67
Designated for long term investment		34,275.90	34,095.86
Total Unrestricted		44,193.39	37,680.53
Temporarily restricted net assets			
Permanently restricted net assets			
Total Restricted Assets		0.00	0.00
Fixed Assets		1,235.00	1,425.00
Total Net Assets		45,428.39	39,105.53
Total Liabilities & Net Assets		45,515.47	39,262.88

Statement of Cash Receipts, Expenditures, and Scholarships Paid

	Unrestricted net assets					Totals	
	Operations	Designated for long term investment	Total Unrestricted net assets	Temporarily restricted net assets	Permanently restricted net assets	2013	2012
Receipts and other support							
Contributions	4,825.34		4,825.34			4,825.34	5,133.41
Grant			0.00			0.00	0.00
Membership dues	3,070.00		3,070.00			3,070.00	2,585.00
Fees			0.00			0.00	0.00
Special Events & Program Revenue:	7,276.86		7,276.86			7,276.86	6,198.70
Less expenses incurred for special events	4,099.29		4,099.29			4,099.29	7,247.13
Net Special Events & Program Revenue	3,177.57	0.00	3,177.57	0.00	0.00	3,177.57	-1,048.43
Non-concession sales (Recycling)	1,379.83		1,379.83			1,379.83	1,017.20
Concession sales			0.00			0.00	0.00
Value of Contributed Services:							
Governmental support			0.00			0.00	0.00
Non governmental support			0.00			0.00	0.00
Investment and dividends:							
Dividends and Interest income	182.82		182.82			182.82	218.67
Gain on sale of investments			0.00			0.00	0.00
Depreciation	-190.00		-190.00			-190.00	-190.00
Cash loaned by members-change	-70.27		-70.27			-70.27	157.35
Net assets released from restrictions			0.00			0.00	0.00
Total Receipts and other support	12,375.29	0.00	12,375.29	0.00	0.00	12,375.29	7,873.20
Disbursements							
Program services	2,572.45		2,572.45			2,572.45	10,450.66
Management and general	2,613.78		2,613.78			2,613.78	3,635.84
Fundraising			0.00			0.00	0.00
Membership-Development	936.47		936.47			936.47	1,796.69
Total Disbursements	6,122.70	0.00	6,122.70	0.00	0.00	6,122.70	15,883.19
Change in net assets	6,252.59	0.00	6,252.59	0.00	0.00	6,252.59	-8,009.99
Net assets at beginning of year	39,262.88					39,262.88	47,272.87
Net assets at the end of the year	45,515.47					45,515.47	39,262.88

Statement of Functional Expenses

Program Services	Supporting Services					Totals	
	Total Program Services	Management & General	Fundraising	Membership Development	Total Supporting Services	2013	2012
Personnel expenses							
Payroll taxes & employee benefits	\$0.00				\$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							
Construction & design	\$0.00				\$0.00	\$0.00	\$0.00
Landscape	\$0.00				\$0.00	\$0.00	\$0.00
Other	\$0.00				\$0.00	\$0.00	\$0.00
Total Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct expenses							
Materials, supplies, equipment & rentals	\$0.00	\$0.00	\$218.41		\$218.41	\$218.41	\$4,838.27
Printing & publications	\$0.00	\$0.00	\$394.39		\$394.39	\$394.39	\$149.95
Conferences, conventions & meetings	\$0.00	\$0.00	\$384.64		\$384.64	\$384.64	\$427.01
Postage, shipping & messenger	\$0.00	\$0.00	\$181.05		\$181.05	\$181.05	\$133.81
Food, entertainment & meals	\$0.00	\$0.00	\$590.94	\$50.88	\$641.82	\$641.82	\$2,702.59
Purchase for re-sale	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Travel	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Repairs & equipment maintenance	\$1,346.56	\$1,346.56			\$0.00	\$1,346.56	\$3,478.98
Educational & Interpretive	\$929.12	\$929.12			\$0.00	\$929.12	\$2,244.18
Rent & utilities	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Advertising	\$0.00	\$0.00	\$0.00	\$885.59	\$885.59	\$885.59	\$189.99
Professional fees, trainers & demonstrators	\$0.00	\$0.00	\$575.00		\$575.00	\$575.00	\$400.00
Office expenses	\$0.00	\$0.00	\$175.00		\$175.00	\$175.00	\$100.00
Telephone	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Miscellaneous	\$296.77	\$296.77	\$94.35		\$94.35	\$391.12	\$1,218.41
Total direct expenses	\$2,572.45	\$2,572.45	\$2,613.78	\$0.00	\$936.47	\$3,550.25	\$6,122.70
Total expenses before depreciation	\$2,572.45	\$2,572.45	\$2,613.78	\$0.00	\$936.47	\$3,550.25	\$6,122.70
Depreciation	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Total expenses after depreciation	\$2,572.45	\$2,572.45	\$2,613.78	\$0.00	\$936.47	\$3,550.25	\$6,122.70
Total Expenses beginning of year		\$0.00			\$0.00	\$0.00	\$0.00
Total Expenses end of year	\$2,572.45	\$2,572.45	\$2,613.78	\$0.00	\$936.47	\$3,550.25	\$6,122.70

Financial Statement Disclosure

The Financial Statement Disclosure presents written explanation for entries in the Statement of Assets & Liabilities Resulting from Cash Transactions; Statement of Cash Receipts, Expenditures, and Scholarships Paid and Statement of Functional Expenses. On the statements, a note (e.g. Note 3) is placed next to the category. This allows for ease in referencing. Also, Note 1 & 2 are not entered on to a Statement, start with Note 3. The examples are for cash or modified cash reporting.

The below disclosures or notes represent the type of reporting the Division is requesting. Required notes, for each CSO regardless of income or expenses, are indicated. Also, presented, are notes that will be included, if the item is applicable to your financial reporting. For instance, Related Party Transactions. There is an expectation by the Division of the CSOs to report all notes that are applicable to your CSO. All of the possibilities for entries are not presented here. To assist your CSO in determining which notes to include, refer to the CSO Handbook pages 3-7 to 3-8 and the publication: Preparing and Reporting on Cash - and Tax- Basis Financial Statements, by Michael J. Ramos for the American Institutes of Certified Public Accountants (AICPA), New York, N.Y.:1998. Also see www.aicpa.org

A final comment, the Financial Statement Disclosure, will take up more than one page.

(1) Organization

The Supporters of Del-Nor Wiggins State Park, Inc. (the Friends) 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. We do business as the Friends of Delnor-Wiggins Pass State Park.

The Friends is funded primarily from contributions made by gate donations, individual organizations, special events revenues, and recycling of aluminum within the state of Florida, as well as membership dues and memorial donations. These contributions are used to fund resource management, facility maintenance, visitor services and educational programs as well as operational expenses.

(2) Summary of Significant Accounting Policies

(A) Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis to include the value of contributed services from Florida Park Service employees.

The Friends recognize revenues when collected rather than when earned, and expenses are generally recognized when paid rather than when incurred.

The Friends have one non-cash asset at this time - a storage trailer purchased in 2010 for \$1,900 that is being depreciated on a 10 year straight line basis.

Continued

Financial Statement Disclosure

(B) Basis of Presentation

Net Assets and revenues and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Friends and changes therein are classified and reported as follows:

Unrestricted Net Assets are held in the Friends' checking account. This account is used to pay expenses related to the cost of operation. The Friends money market accounts are also considered as Unrestricted Net Assets.

The Friends have no temporarily Restricted Net assets nor are there donor-imposed restrictions on these funds.

(3) Investments NOT APPLICABLE

Continued

Financial Statement Disclosure

(4) Fixed Assets

A summary of fixed assets at December 31, 2012 and 2011 is as follows:

	Accrual		Cash	
	Fair Value	Estimated	Cost at purchase	
	2012	2012 useful lives	2013	2012
Storage trailer	\$1,900	1,900 10 years	1,900	1,900
	\$1,900	1,900	1,900	1,900
Less accumulated depreciation and amortization	-665	-475		
	\$1,235	\$1,425		

(5) Net Assets NOT APPLICABLE AS ALL ASSETS ARE UNRESTRICTED

(6) Commitments and Contingencies NOT APPLICABLE

Continued

Financial Statement Disclosure

(7) Related Party Transactions NOT APPLICABLE

(8) Partnership in Parks NOT APPLICABLE

Continued

Financial Statement Disclosure

(9) Value of Contributed Services

During the calendar year, Park staff provided support time to the Friends. In addition, we used Park facilities for some Friends events. Each year during our Spring event highlighting nature for families, Park admission fees are waived and donations that day are collected by the Friends.

A summary of contributed services from Delnor-Wiggins Pass State Park for the calendar years of 2013 and 2012 are as follows:

	Cash	
	Cost a use	
	2013	2012
Staff support	\$3,078	2,450
Park facilities	50	200
Park admission waived fees	1,906	1,576
	<u>5,034</u>	<u>4,226</u>

The Value of Contributed Services is provided by the Delnor-Wiggins Pass S.P., Division of Recreation and Parks, Department of Environmental Protection, State of Florida staff. The Division of Recreation and Parks operates in a cash based method therefore the provided information is provided in a cash basis.

(10) Allocation of Joint Costs NOT APPLICABLE

(11) Amendment of the CSO Agreement NOT APPLICABLE

(12) Merger NOT APPLICABLE

Statement of Accomplishments and Goals

Name of Citizen Support Organization	Fiscal year	(Reporting year)
Supporters of Delnor Wiggins Park, Inc. dba Friends of Delnor Wiggins Pass State Park		
Address		
11135 Gulf Shore Drive		
City, State, Zip		
Naples, FL 34108		
Estimated Volunteer Hours	Total Membership	
1851.5 hrs		100

Please attach a current list of Citizen Support Organization Board Members.

(Include name, address, phone, and email address)

See attached Word file: 2014_Board_Listing

Provide a summary of accomplishments. (Attach additional pages as needed)

(Accomplishments based on previous year's goals: short term and long term)

Sponsored Wildlife and Wildlands Art Show in January and Wiggins-Pass Nature Festival in April

2013 income exceeded expenses after 2 years of losses

Project to purchase, install and name a large fiberglass replica of a Loggerhead Sea Turtle in front of ranger station was finished

The board voted to table development of the mangrove boardwalk project and purchased D & O insurance

Friend's outreach to community continued with tables at events to promote membership and sales of visors, shirts, etc

A new logo was designed and imprinted on stationary and clothing items

Planning was started for a Children's Art show for Jan 2014

Continued involvement in cleanup and recycling programs, Sunset Yoga, repairs, etc

Field trips were attended by members as well as participation in annual statewide Friend's meeting and regional volunteer event

Sponsored volunteer appreciation and awards luncheon

Participated in new Beach Steward program as well as providing interpretive programs

Maintained and improved the Friend's website, delnorwiggins.org

Supported the park with donations for equipment

Planted new items in Dellora's Garden

Monthly membership and board meetings were held with addition of outside speakers

Provide the summary of goals for the upcoming year. (Attach additional pages as needed)

(Goals based on reporting year's accomplishments and identified short and long term goals)

Continue fundraising events: Wildlife and Wildlands Art Show, Wiggins Pass Nature Festival and (new) Children's Art Show

Find a new membership chairperson and special events coordinator

Add a "meet the ranger" feature to monthly membership meetings

Continue at least 2 field trips for members

Find a new volunteer to do bookkeeping/accounting or find a paid resource

Participate in annual statewide CSO meeting and regional volunteer appreciation day event

Sponsor the annual volunteer appreciation and award luncheon

Continue support of environmental education and interpretive programming

Participate in visitor surveys, cleanups and repairs

Participate in the Beach Steward program and consider purchase of shirts for stewards

Provide outreach to local events and continue sales of shirts, caps, visors and other items with Friend's logo and event designs

Purchase a popcorn machine to raise funds at special events

Consider a program of commemorative pavers and decide on location

Purchase and install a "Liar's Club" plaque to honor former Friend's president

Purchase a new display board

Comply with new reporting requirements of legislation (HR1153/SB1194) should it be approved

Continue to grow by adding new members, finding corporate partners and developing other strategies

Update membership brochure with fee increases