



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: FRIENDS OF DUNN'S CREEK STATE PARK, INC.

Mailing Address: 320 Sisco Rd, Pomona Park, FL 32181-2102

Telephone Number: (386) 329-3721 Website Address (if applicable): www.friendsofdunnscreek.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:

The Friends of Dunns Creek State Park, Inc. is a not-for-profit corporation functioning as a citizen support organization for the benefit of Dunns Creek State Park. Its primary functions are to generate additional resources and support in the best interest of the park through events and activities including maintaining memberships, conducting community outreach, special work projects, educational activities, interpretive programs, fund raising activities and events and requesting and receiving grants/gifts or contributions.

Brief Description of the CSO's Results Obtained:

The CSO raised over \$3,000 in 2013 and has budgeted 30% of its income for immediate, direct use at the park. The CSO has contributed to fencing, equipment maintenance, training and construction of the entrance way. It has held two successful open house events welcoming over 300 guests to the park for tours, camping and trail use. There have been equestrians, hikers, off-road bikers, hikers and paddlers enjoying the park. Membership has increased to 60 active members. The board has participated in the Friends of Florida State Parks workshops for the past three years. The park was featured in a local magazine article about eco-tourism titled "Paradise Found".

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

The CSO will assist with the development of Dunns Creek State Park as requested by Park Management. This may include construction on picnic pavilions, boundary fencing, construction of a primitive campground and any other projects outlined by the park's Unit Management Plan or Master Plan. The CSO plans to continue to conduct regular open house events to introduce the park to the public. New construction of roads and entrance will offer many opportunities for public events such as kayak tours, hiking tours, natural plant interpretation, equestrian events and fishing classes. The CSO plans to be an active part of opening the park for daily use. The CSO has regular work days and membership activities planned for the next three years. The CSO plans to actively pursue grant opportunities to assist the FPS in developing 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 DUNN'S CREEK STATE PARK, INC.

CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of FRIENDS OF DUNN'S CREEK STATE 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 FRIENDS OF DUNN'S CREEK STATE 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.

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.

Friends of Dunns Creek State Park, Inc.
Financial Statement Disclosure
Year-end – 2013

The Friends of Dunns Creek State Park, Inc. is a not-for-profit organization incorporated under the laws of the State of Florida and is tax exempt under the Internal Revenue Code.

The Friends of Dunns Creek State Park CSO is funded primarily from contributions made by memberships within the State of Florida as well as proceeds from special events, concession donations and T-shirt sales. These funds are used to fund the needs of the CSO and Dunns Creek State Park.

The accompanying financial statements have been prepared on the modified cash basis.

Net assets, revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. The net assets of \$20,686.24 and changes therein are classified and reported as follows:

Total Unrestricted Net Assets:	\$6,398.93
Temporarily Restricted Net Assets:	\$6,979.30
Total Fixed Assets:	\$6,296.01
Total Liabilities:	\$ 0.00

The Friends of Dunns Creek State Park's financial policies include: Membership costs (\$10 individual, \$20 family and \$30 corporate), donations for concessions, T-shirt sales, trail ride donations, camping donations and donations for special event activities. We also set aside a portion of our assets in CD's.

The Florida Parks Service staff that assists Dunns Creek State Park operates under the Ravine Gardens State Park and offers the CSO support in the form of contributed services. These services include attending meetings, preparing meeting space, assisting in the CSO's special events and CSO education. The value of these services is \$4,939.24.

Organization's Name : Friends of Dunns Creek State Park, Inc.

Fiscal Year: 2013

Statement of Assets & Liabilities Resulting from Cash Transactions

Year Ended	2013	2012	2011	2010	2009
Assets					
Gross Assets					
Cash:					
Checking Account	\$ 6,398.93	\$ 9,693.71	\$ 9,101.18	\$ 7,955.69	\$ 7,559.00
Savings Account					
Money Market Account					
Investments, at cost: (Note 3)					
Stocks					
Bonds					
Mutual Funds					
CDs	\$ 6,979.30	\$ 6,936.80	\$ 6,803.10	\$ 6,695.02	\$ 6,535.00
Inventories, at cost (T-shirts, cooking materials)	\$ 1,012.00	\$ 906.00	\$ 870.00	\$ 860.00	
Fixed assets, at cost:					
Property					
Storage Shed & Ramp	\$ 1,975.00	\$ 1,700.00	\$ 1,800.00	\$ 1,900.00	\$ 2,000.00
Kiosk	\$ 750.00	\$ 800.00	\$ 850.00	\$ 900.00	\$ 951.00
Tractor Shelter	\$ 1,400.00	\$ 1,500.00	\$ 1,650.00	\$ 1,700.00	\$ 1,760.00
Tables, coolers, meeting equipment	\$ 1,213.00	\$ 1,200.00	\$ 1,200.00	\$ 866.00	\$ 915.00
iPad & Accessories	\$ 708.01				
Grill	\$ 250.00	\$ 300.00	\$ 350.00	\$ 400.00	\$ 450.00
Generator (stolen in 2010)				\$	\$ 450.00
Other					
Total Assets	\$ 20,686.24	\$ 23,036.51	\$ 22,624.28	\$ 21,276.71	\$ 20,620.00
Liabilities					
Total Liabilities	0.00	0.00	0.00	0.00	0.00
Total Liabilities and Gross Assets	\$ 20,686.24	\$ 23,036.51	\$ 22,624.28	\$ 21,276.71	\$ 20,620.00
Net Assets					
Unrestricted:					
Available for operations	\$ 6,398.93	\$ 9,693.71	\$ 9,101.18	\$ 7,955.69	\$ 7,559.00
Designated for long term investment					
Total Unrestricted	\$ 6,398.93	\$ 9,693.71	\$ 9,101.18	\$ 7,955.69	\$ 7,559.00
Temporarily restricted net assets	\$ 6,979.30	\$ 6,936.80	\$ 6,803.10	\$ 6,695.02	\$ 6,535.00
Permanently restricted net assets					
Total Restricted Assets	\$ 6,979.30	\$ 6,936.80	\$ 6,803.10	\$ 6,695.02	\$ 6,535.00
Total Fixed Assets	\$ 7,308.01	\$ 6,406.00	\$ 6,720.00	\$ 6,626.00	\$ 6,526.00
Total Liabilities & Net Assets	\$ 20,686.24	\$ 23,036.51	\$ 22,624.28	\$ 21,276.71	\$ 20,620.00

Friends of Dunns Creek State Park, INC. - 2013**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	2012	2011
Receipts and other support								
Contributions		\$ -	\$ -		\$ -	\$ 250.00	\$ 187.00	
Grant		\$ -	\$ -		\$ -	\$ -	\$ 1,000.00	
Membership dues	\$ 658.00	\$ 658.00	\$ 658.00		\$ 658.00	\$ 478.00	\$ 520.00	
Fees		\$ -	\$ -		\$ -	\$ -	\$ -	
Tractor Salvage								
T-Shirt Sales	\$ 889.00	\$ 889.00	\$ 889.00		\$ 889.00	\$ 1,007.00	\$ 1,037.00	
Special Events & Program Revenue:	\$ 3,363.31	\$ 3,363.31	\$ 3,363.31		\$ 3,363.31	\$ 5,861.50	\$ 5,426.50	
Less expenses incurred for special events	\$ 1,190.65	\$ 1,190.65	\$ 1,190.65		\$ 1,190.65	\$ 1,695.68	\$ 2,725.68	
Net Special Events & Program Revenue	\$ 2,172.66	\$ -	\$ 2,172.66	\$ -	\$ -	\$ 4,165.68	\$ 2,700.82	
Non-concession sales		\$ -	\$ -		\$ -	\$ -	\$ -	
Concession sales		\$ -	\$ -		\$ -	\$ -	\$ -	
Value of Contributed Services:								
Governmental support	\$4,939.24	\$ 4,939.24	\$ 4,939.24		\$ 4,939.24	\$ 6,185.13	\$ 8,187.89	
Non governmental support		\$ -	\$ -		\$ -	\$ -	\$ -	
Investment and dividends:								
Dividends and Interest income		\$ -	\$ 43.00	\$ 43.00	\$ 43.00	\$ 113.23	\$ 128.55	
Gain on sale of investments		\$ -	\$ -		\$ -	\$ -	\$ -	
Other		\$ -	\$ -		\$ -	\$ -	\$ 221.74	
Net assets released from restrictions		\$ -	\$ -		\$ -	\$ -	\$ -	
Total Receipts and other support	\$ 8,658.90	\$ -	\$ 8,658.90	\$ 43.00	\$ -	\$ 8,701.90	\$ 12,199.04	\$ 13,761.26
Disbursements								
Program services	\$ 3,850.15	\$ 3,850.15	\$ 3,850.15		\$ 3,850.15	\$ 3,850.15	\$ 2,238.94	
Management and general	\$ 117.61	\$ 117.61	\$ 117.61		\$ 117.61	\$ 82.35	\$ 379.35	
Fundraising	\$ 2,532.57	\$ 2,532.57	\$ 2,532.57		\$ 2,532.57	\$ 2,572.68	\$ 3,355.63	
Membership-Development	\$ 271.21	\$ 271.21	\$ 271.21		\$ 271.21	\$ 518.60	\$ 76.14	
Total Disbursements	\$ 6,771.54	\$ -	\$ 6,771.54	\$ -	\$ -	\$ 7,023.78	\$ 6,050.06	
Change in net assets	\$ 1,887.36	\$ -	\$ 1,887.36	\$ 43.00	\$ -	\$ 1,930.36	\$ 7,071.78	\$ 8,381.94
Net assets at beginning of year						\$ 23,036.51	\$ 22,624.28	\$ 21,276.71
Net assets at the end of the year						\$ 20,686.24	\$ 23,036.51	\$ 22,624.28

Friends of Dunns Creek State Park, INC. - 2013

Statement of Functional Expenses

	<u>Supporting Services</u>						<u>Totals</u>		
	Program Services	Total Program Services	Management & General	Fundraising	Membership Development	Total Supporting Services	2013	2012	2011
Personnel expenses									
Payroll taxes & employee benefits		\$ -				\$ -	\$ -	\$ -	\$ -
Total salaries & related expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted services									
Construction & design						\$ -	\$ -	\$ -	\$ -
Landscape		\$ -				\$ -	\$ -	\$ -	\$ -
Other		\$ -				\$ -	\$ -	\$ -	\$ -
Total Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct expenses									
Materials, supplies, equipment & rentals	\$ 1,661.36	\$ 1,661.36					\$ 1,661.36	\$ 175.47	\$ 355.74
Printing & publications, website	\$ 565.65	\$ 565.65				\$ -	\$ 565.65	\$ 244.53	\$ 121.32
Conferences, conventions & meetings	\$ 230.64	\$ 230.64				\$ -	\$ 230.64	\$ 634.44	\$ 215.00
Postage, shipping & messenger	\$ 9.00	\$ 9.00				\$ -	\$ 9.00	\$ 69.00	\$ 90.54
Food, entertainment & meals					\$ 271.21	\$ 271.21	\$ 271.21	\$ 581.60	\$ 76.14
Purchase for re-sale - t-shirts		\$ -		\$ 968.92		\$ 968.92	\$ 968.92	\$ 777.00	\$ 589.95
Special Event Expenses		\$ -		\$ 1,190.65		\$ 1,190.65	\$ 1,190.65	\$ 1,695.68	\$ 2,725.68
Travel		\$ -				\$ -	\$ -	\$ -	\$ -
Repairs & equipment maintenance	\$ 1,693.50	\$ 1,693.50				\$ -	\$ 1,693.50	\$ 878.33	\$ 1,688.34
Insurance		\$ -				\$ -	\$ -	\$ -	\$ -
Rent & utilities (Festival Fee, PO Box)		\$ -		\$ 148.00		\$ 148.00	\$ 148.00	\$ 100.00	\$ 40.00
Advertising	\$ 190.00	\$ 190.00				\$ -	\$ 190.00	\$ 295.00	\$ 284.00
Professional fees, trainers & demonstrators		\$ -		\$ 225.00		\$ 225.00	\$ 225.00	\$ 225.00	\$ -
Office expenses			\$ 117.61			\$ 117.61	\$ 117.61	\$ 82.35	\$ 179.35
Telephone		\$ -				\$ -	\$ -	\$ -	\$ -
Miscellaneous		\$ -				\$ -	\$ -	\$ -	\$ -
Total direct expenses	\$ 4,350.15	\$ 4,350.15	\$ 117.61	\$ 2,532.57	\$ 271.21	\$ 2,921.39	\$ 7,271.54	\$ 5,470.40	\$ 6,366.06
Total expenses before depreciation	\$ 4,350.15	\$ 4,350.15	\$ 117.61	\$ 2,532.57	\$ 271.21	\$ 2,921.39	\$ 7,271.54	\$ 5,470.40	\$ 6,366.06
Depreciation	\$ 500.00	\$ 500.00				\$ -	\$ 500.00	\$ 350.00	\$ 316.00
Total expenses after depreciation	\$ 3,850.15	\$ 3,850.15	\$ 117.61	\$ 2,532.57	\$ 271.21	\$ 2,921.39	\$ 6,771.54	\$ 5,120.40	\$ 6,050.06
Total Expenses beginning of year	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
Total Expenses end of year	\$ 3,850.15	\$ 3,850.15	\$ 117.61	\$ 2,532.57	\$ 271.21	\$ 2,921.39	\$ 6,771.54	\$ 5,120.40	\$ 6,050.06