



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION  
2014 REPORT**

**IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194**

Citizen Support Organization (CSO) Name: Estero Bay Buddies, Inc.

Mailing Address: 700-1 Fisherman's Wharf, Fort Myers Beach, FL 33931

Telephone Number: 239-707-3015 Website Address (if applicable): [www.esterobaybuddies.org](http://www.esterobaybuddies.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 Estero Bay Buddies (EBB) is a non-profit Citizen Support Organization (CSO) for the Estero Bay Aquatic Preserve and the Estero Bay Preserve State Park. The mission of the EBB is to support the further protection, conservation, restoration, management and the enhancement of the natural and cultural resources of the coastal and aquatic ecosystems of the Estero Bay estuary and watershed for the enjoyment and appreciation of current and future generations.

**Brief Description of the CSO's Results Obtained:**

Estero Bay Buddies annual projects include but are not limited to: National Estuaries Day at Estero River Outfitters, National Estuaries Day at San Carlos Bay- Bunche Beach Preserve, National Public Lands Day, Earth Day, International Coastal Clean Up, Monofilament Madness, Estero Work Days (minimum of 2), 5<sup>th</sup> of July Beach Clean Up and support the Estero Bay Aquatic Preserve Wading Trips which are held monthly. Volunteers staff these events and provide educational exhibits.

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

Same as above with a 50<sup>th</sup> Anniversary Celebration to be planned.

- 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

## Estero Bay Buddies, Inc. CODE OF ETHICS

### PREAMBLE

- (1) It is essential to the proper conduct and operation of the Estero Bay Buddies, 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 Estero Bay Buddies, 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 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.

Estero Bay Buddies, Inc.  
Statement of Accomplishments and Goals  
For the Fiscal Year Ending June 30, 2012

**Estimated Volunteer Hours:** 200

**Total Membership:** 120

**Board Members:** Dorothy McNeill, President; Terri Cain, Vice-President; Jim Wohlpart, Secretary; Reggie McNeill, Treasurer; Sis Newberry; Laura Carr; Laura Farnari; and Pam Roskoskie

**Summary of Accomplishments:** The Buddies participated in six environmental events during the fiscal year and made financial contributions to three other events. We had two work days on State lands during the period.

**Summary of Goals for Upcoming Fiscal Year:** Our goals for the coming 2012-13 fiscal year remain similar to the prior fiscal year. We intend to educate the public at several environmental events (hopefully 6) and make financial contributions to worthy environmental causes especially those related to the Estero Bay. We will also plan for at least two workdays on State land.

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**Estero Bay Buddies, Inc**  
**Statement of Net Assets**  
**6/30/2012 and 6/30/2013**

<u>Account Name</u>	<u>2012</u>	<u>2013</u>
<b>Assets:</b>		
Petty Cash	\$ 100.00	\$ 100.00
Cash in Checking - Unrestricted	587.17	41.55
Cash in Checking - Restricted		
Cash in Savings - Unrestricted	5,209.02	4,804.06
Cash in Savings - Restricted		
<b>Total Current Assets</b>	<u><u>\$ 5,896.19</u></u>	<u><u>\$ 4,945.61</u></u>
<b>Liabilities:</b>		
None	-	-
<b>Net Assets:</b>		
Available for Operations	<u>5,896.19</u>	<u>4,945.61</u>
Temporarily Restricted		
Permanently Restricted		
<b>Total Restricted Net Assets</b>	<u>-</u>	<u>-</u>
<b>Total Net Assets</b>	<u><u>5,896.19</u></u>	<u><u>4,945.61</u></u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 5,896.19</u></u>	<u><u>\$ 4,945.61</u></u>

Estero Bay Buddies, Inc  
Statement of Functional Expenses  
Fiscal Year Ending June 20, 2013

Direct Expenses	Program Services	Mgt. & Gen	Fund Raising	Member Develop	Total Expense
Printing and Postage	\$	\$ 26.80	\$ -	\$ 148.24	\$ 175.04
Materials and Supplies		74.19		164.00	238.19
Contracted Services	300.00	107.64			407.64
Rentals	149.75				149.75
Contributions	1,300.00				1,300.00
Fees					-
Food and Snacks	200.00				200.00
Miscellaneous	100.00				100.00
Total Direct Expenses	\$ 2,049.75	\$ 208.63	\$ -	\$ 312.24	\$ 2,570.62

Estero Bay Buddies, Inc.  
Statement of Revenues and Expenses and Change in Net Assets  
Fiscal Year Ending June 30, 2013

	Unrestricted Net Assets Operations	Temporarily Restricted	Total
Revenues:			
Membership Dues	\$ 825.00	\$ -	\$ 825.00
Contributions/Donations	543.00		543.00
Grants	250.00		250.00
Interest Income	2.04		2.04
Other			-
Restricted Assets Released			-
Total Revenues	<u>1,620.04</u>	<u>-</u>	<u>1,620.04</u>
Expenses:			
Program Services	2,049.75		2,049.75
Management and General	312.24		312.24
Fundraising			-
Membership Development	208.63		208.63
Total Expenses	<u>2,570.62</u>	<u>-</u>	<u>2,570.62</u>
Change in Net Assets	(950.58)	-	(950.58)
Net Assets at Beginning	5,896.19		5,896.19
Net Assets at End of Year	<u>\$ 4,945.61</u>	<u>\$ -</u>	<u>\$ 4,945.61</u>

Estero Bay Buddies, Inc.  
Statement of Cash Flow  
Fiscal Year Ending June 30, 2013

Cash Balance at July 1, 2012		\$	5,896.19
Additions:			
Memberships and Contributions	1,368.00		
Grants	250.00		
Interest Income	2.04		1,620.04
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Deductions:			
Program Expenses	2,049.75		
Management and General Expenses	312.24		
Membership Development Expenses	208.63		2,570.62
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Cash Balance at June 30, 2013		\$	<u>4,945.61</u>



ESTERO BAY BUDDIES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
For the fiscal year ended June 30, 2013

1. ORGANIZATION

Estero Bay Buddies, Inc. (the Buddies) 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 of the United States. A copy of the official registration and financial information may be obtained from the State of Florida's Division of Consumer Services by calling toll free 1-800-435-7352. Registration as a not for profit organization does not imply endorsement, approval, or recommendations by the State of Florida.

The Buddies are funded primarily from contributions and membership fees paid by citizens and businesses within the State of Florida, as well as, grants for various services provided by the Buddies such as educational wading trips for the public and estuary clean up and other related activities.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting which approximates the cash basis since the Buddies did not have any revenues or expenses subject to accrual at the year-end and do not own any none cash assets. The accrual basis of accounting recognizes revenues when earned and expenses when incurred.

(b) Basis of Presentation

Net Assets and revenues and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, because none of the Buddies' assets, revenues, and expenses were restricted by donors as of June 30, 2013, all assets, revenues, and expenses are unrestricted.

3. OTHER

The Buddies are presently a small Citizens Support Organization of the State Department of Environmental Protection (DEP), and do not have fixed assets or a facility of their own. We meet in facilities of the DEP.

**ESTERO BAY BUDDIES, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the fiscal year ended June 30, 2013

State Park in Estero, Florida or the Estero Bay Aquatic Preserve offices in Ft. Myers Beach, Florida, respectively. Memberships and affiliations consists of approximately 120 individuals, families, and organizations.

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