



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: Friends of Florida Caverns State Park, Inc.
Mailing Address: 3345 Caverns Road, Marianna, FL 32446
Telephone Number: 850-482-1228 Website Address (if applicable): <http://www.friendsoffloridacaverns.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 Florida Caverns State Park, Inc. will act to generate and employ additional resources and to augment the state park's existing funding in order to maintain, enhance, and expand the state services to the public. Funding will be accomplished through special events, activities, and other programs.

Brief Description of the CSO's Results Obtained:

The Friends of Florida Caverns State Park, Inc. was able to offer assistance through funding, planning, and assisting with the operations for the following events at the Florida Caverns State Park: Flashlight Tours, Earth Day, Spirit of the Caverns, Astronomy in the Park, and National Public Lands Day. The Friends' group also provided funding for: Repair of GEM cart, Purchase of a boat for river cleanup, Improvement of kiosk for Blue Hole Spring, Purchase of Andrew Jackson costume for interpretation, Volunteer Appreciation Day Gift certificates, hydrology fliers for public education, and Purchase of volunteer uniforms. The Friends matched funds from Jackson County Tourist Development Council for 3 billboards for park advertising and paid park membership to the Chamber of Commerce.

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

The Friends of Florida Caverns State Park, Inc. will continue to offer assistance through funding, planning, and assisting with the operations for the following events at the Florida Caverns State Park: Flashlight Tours, Earth Day, Spirit of the Caverns, Astronomy in the Park, and National Public Lands Day. The Friends' group will also continue providing funding for needed park equipment, and updating/improving park systems with more energy efficient and environmentally friendly systems.

- Copy of the CSO's Code of Ethics attached** (*To be voted on at the next board meeting 08/05/2014*)
- 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 FLORIDA CAVERNS STATE PARK, INC. CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of Florida Caverns 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 Florida Caverns 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.

Organization's Name : Friends of Florida Caverns, Inc.

Fiscal Year: 2012-2013

Statement of Assets & Liabilities Resulting from Cash Transactions

	Year Ended	2013	2012
Assets			
Cash:			
Checking Account		22,979.05	25,529.50
Petit Cash		84.36	
Money Market Account			
Investments, at cost: (Note 3)			
Stocks			
Bonds			
Mutual Funds			
CDs		3,216.71	3,190.64
Inventories, at cost			
Fixed assets, at cost:			
Property			
Other			
Total Assets		<u>26,280.12</u>	<u>28,720.14</u>
Liabilities and Net Assets			
Liabilities			
Debt			
Total Liabilities		<u>0.00</u>	<u>0.00</u>
Net Assets			
Unrestricted:			
Available for operations		23,063.36	25,529.50
Designated for long term investment		0.00	0.00
Total Unrestricted		<u>23,063.36</u>	<u>25,529.50</u>
Temporarily restricted net assets		3,216.71	3,190.64
Permanently restricted net assets		0.00	0.00
Total Restricted Assets		<u>3,216.71</u>	<u>3,190.64</u>
Total Net Assets		<u>26,280.07</u>	<u>28,720.14</u>
Total Liabilities & Net Assets		<u>26,280.07</u>	<u>28,720.14</u>

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	2013	2012	2013	2012
Receipts and other support						
Contributions	1,201.38	1,201.38	1,201.38			1,201.38
Grant		0.00	0.00			0.00
Membership dues	240.00	240.00	240.00			240.00
Fees	142.00	142.00	142.00			142.00
Special Events & Program Revenue:						
Less expenses incurred for special events		0.00				0.00
Net Special Events & Program Revenue	2,640.00	2,640.00	2,640.00	0.00	0.00	2,640.00
Non-concession sales	17,924.90	17,924.90	17,924.90			17,924.90
Concession sales		0.00	0.00			0.00
Value of Contributed Services:						
Governmental support	5,832.00	5,832.00	5,832.00			5,832.00
Non governmental support	352.00	352.00	352.00			352.00
Investment and dividends:						
Dividends and Interest income	21.00	21.00	21.00			21.00
Gain on sale of investments		0.00	0.00			0.00
Other		0.00	0.00			0.00
Net assets released from restrictions		0.00	0.00			0.00
Total Receipts and other support	28,353.28	28,353.28	28,353.28	0.00	0.00	28,353.28
Disbursements						
Program services	22,367.77	22,367.77	22,367.77			22,367.77
Management and general	8,217.58	8,217.58	8,217.58			8,217.58
Fundraising	0.00	0.00	0.00			0.00
Membership-Development	208.00	208.00	208.00			208.00
Total Disbursements	30,793.35	30,793.35	30,793.35	0.00	0.00	30,793.35
Change in net assets	-2,440.07	-2,440.07	-2,440.07	0.00	0.00	-2,440.07
Net assets at beginning of year		0.00				28,720.14
Net assets at the end of the year						26,280.07

Statement of Functional Expenses

	Program Services				Supporting Services				Totals	
	Events (Spirit of the Caverns, Earth Day, Flashlight Tours)	Non Concessions (Firewood, Washer & Dryer, Penny press)	Park Services (Safety Equipment, Volunteer Support, Advertisement, Education)	Total Program Services	Management & General	Fundraising Development	Membership	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	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	0.00	0.00
Direct expenses										
Materials, supplies, equipment & rentals	6,262.69	10,951.00	1,806.16	19,019.85	322.82			322.82	19,342.67	7,151.00
Printing & publications				0.00				0.00	0.00	945.00
Conferences, conventions & meetings			610.00	610.00				0.00	610.00	0.00
Postage, shipping & messenger				0.00			9.00	9.00	9.00	84.00
Food, entertainment & meals	1,549.58		115.26	1,664.84				0.00	1,664.84	260.00
Non Governmental Support	352.00		352.00	352.00				0.00	352.00	2,861.00
Taxes				0.00	2,062.76			2,062.76	2,062.76	0.00
Staff support				0.00	2,632.00			2,632.00	2,632.00	0.00
Cost of park facilities				0.00	600.00			600.00	600.00	1,522.00
Cost of park revenues				0.00	2,600.00			2,600.00	2,600.00	2,500.00
Advertising	194.50		3,817.90	4,012.40				0.00	4,012.40	892.00
Professional fees, trainers & demonstrators	3,058.00			3,058.00				0.00	3,058.00	1,710.00
Park Volunteer Unifurms			2,466.09	2,466.09			199.00	0.00	2,466.09	0.00
Chamber membership				0.00				199.00	199.00	0.00
Research Equipment & Supplies				0.00				0.00	0.00	0.00
Total direct expenses	11,416.77	10,951.00		22,367.77	8,217.58	0.00	208.00	8,425.58	30,793.35	17,925.00
Total expenses before depreciation	11,416.77	10,951.00		22,367.77	8,217.58	0.00	208.00	8,425.58	30,793.35	17,925.00
Depreciation				0.00				0.00	0.00	0.00
Total expenses after depreciation	11,416.77	10,951.00		22,367.77	8,217.58	0.00	208.00	8,425.58	30,793.35	17,925.00
Total Expenses beginning of year						0.00		0.00	0.00	
Total Expenses end of year	11,416.77	10,951.00		22,367.77	8,217.58	0.00	208.00	8,425.58	30,793.35	17,925.00

Financial Statement Disclosure

(1) Friends of Florida Caverns State Park, Inc.

Friends of Florida Caverns 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.

The Friends is funded primarily from contributions made by the Friends of Florida Caverns State Park, Inc. within the state of Florida, as well as, the Tourist Development Council and other private donors. These contributions are used to fund the Florida Caverns State Park Fall Festival and other one day programs, as well as, other park needs such as the purchase of the park's new copier machine.

(2) Summary of Significant Accounting Policies

(A) Basis of Accounting

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

(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. Accordingly, the net assets of the Friends and changes therein are classified and reported as follows:

Unrestricted Net Assets - Define based on CSO financial guidelines.

Temporarily Restricted Net Assets - Define based on CSO financial guidelines.

Permanently Restricted Net Assets - Define based on CSO financial guidelines.

(C) CSO Financial Policies:

Withdrawals over \$400 requires Board approval.

Each check written requires two (2) signatures

President and/or Vicepresident and the Treasurer must sign each written check

Deposits are required to be made weekly or more often if needed.

Statement of Accomplishments and Goals

Name of Citizen Support Organization Firned of Florida Caverns State Park, Inc. **Fiscal year** 2012-2013
Address 3345 Caverns Road

City, State, Zip Marianna FL 32446

Estimated Volunteer Hours 1168.5 **Total Membership** 32

Current list of Citizen Support Organization Board Members.

- Bill Carlo president bill_carlo2000@yahoo.com
- Michael Mann vice pres. mikegmtbc@gmail.com
- Linda Hebb secretary birdsonglindalee@gmail.com
- Debbie Jones-M treasurer debra.elyse.jones@gmail.com
- Mark Hebb officer birdsongmark@gmail.com
- Tim Trott webmaster webmaster_updates@webicity.com

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

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

The past year continued the successful partnership with the Friends of Florida Caverns State Park. They were able to raise much needed funds to sponsor numerous park programs. These programs included:

- Flashlight Tours
 - Earth Day
 - Spirit of the Caverns
 - Astronomy in the Park
 - National Public Lands Day
- The Friends' group also provided funding for:
- Repair of GEM cart
 - Purchase of a boat for river cleanup
 - Improvement of kiosk for Blue Hole Spring
 - Purchase of Andrew Jackson costume for interpretation
 - VAD 2013 Gift certificates for volunteer recognition
 - Printing of hydrology fliers for public education
 - Purchase of volunteer uniforms

The Friends pursued and matched funds from Jackson County Tourist Development Council for 3 billboards for park advertising and paid park membership to Chamber of Commerce.

Provide a summary of next years goals and objectives

The park manager would like to see the Friends assist with the planning and operations of the following events:

Earth Day

Astronomy in the Park

National Public Lands Day

Reading in the Park

Spirit of the Cavern

Project funding assistance:

Cave light replacement with LED lighting

Volunteer uniform purchase

Purchase of golf cart for campground hosts