



Florida Department of Environmental Protection

CITIZEN SUPPORT ORGANIZATION

2015 REPORT

(pursuant to Florida Statute 20.058)

Citizen Support Organization (CSO) Name: Friends of Florida Caverns State Park, Inc.

Mailing Address: 3345 Cavern Road Marianna Florida 32446

Telephone Number: 850-482-1228 Website Address (if applicable): www.friendsoffloridacaverns

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 FOFCSPP assisted with 3 events during the July – December 2014 short year this report is to accompany. The first was the National Public Lands Day that saw over 300 guests and focused on natural resource education through walks, tours, exhibits, and programs. The second was Birds in the Park; over 300 guests learned about the birds found within the park through the efforts of CSO member Dianne Sue Bryant and her wildlife rehabilitation program. The third was the Spirit of the Caverns which saw over 1000 guests including over 300 school kids during the two-day event. This event focused on the rich history of the land that is now Florida Caverns State Park and educated visitors through first person interpretation, exhibits, camps, walks, and tours. The event committee was comprised of the FOFCSPP President, Bill Carlo, the Vice-President Mike Mann, the Treasurer, Debbie-Jones-Mann and the Webmaster, Tim Trott. This committee diligently pursued donations and in-kind services to work with the Park Services Specialist event coordinator to completely fund and advertise this beneficial event.

Other accomplishments during the 2014 year were:

- 2 purchases of volunteer uniforms
- Sponsoring 94 after-hours "flashlight" tours of the caverns to an estimated 1,000 visitors
- Firewood purchase for resale to campers
- Washing machine purchase for volunteer village
- Funded bat house construction through Eagle Scout project

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 purchase and resale firewood and 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** (*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**

CSO Code of Ethics – June 2014

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.

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.



Florida Department of Environmental Protection

FLORIDA CAVERNS STATE PARK
3345 Caverns Road
Marianna, FL 32446

Rick Scott
Governor

Carlos Lopez-Cantera
Lt. Governor

Jonathan P. Steverson
Interim Secretary

Date 6/26/2015

TO: Daniel Jones,
District 1 Bureau Chief

FROM: Chris L. Hawthorne, Park Manager,
Florida Caverns State Park

SUBJECT: Annual Financial Report for
Friends of Florida Caverns State Park, Inc.

July-December 2014 continued the successful partnership with the Friends of Florida Caverns State Park. They were able to raise much needed funds and to sponsor numerous park programs. These programs included:

- Flashlight Tours
- Spirit of the Caverns
- National Public Lands Day
- Firewood sales

The Friends' group also provided funding for:

- Chainsaw safety equipment
- Purchase of Volunteer uniforms
- Washing machine for Volunteer Village
- Bat house construction for Eagle Scout project

They are constantly striving to increase membership of the group and will continue to make this a high priority. Although the active membership is small, it is made up of a dedicated group of people who have truly made a positive impact on the park.

CH

cc: Friends of Florida Caverns State Park, Inc.



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FLORIDA CAVERNS STATE PARK
3345 Caverns Road
Marianna, FL 32446

Date 6/26/2015

TO: Chris Hawthorne,
Park Manager, Florida Caverns State Park

FROM: Bill Carlo, CSO President
Friends of Florida Caverns State Park

SUBJECT: Annual Financial Report for
Friends of Florida Caverns State Park, Inc.

July-December 2014 continued the successful partnership with Florida Caverns State Park. We were able to raise much needed funds to sponsor several park programs. These programs included:

- Flashlight Tours
- Spirit of the Caverns
- National Public Lands Day
- Firewood sales

The Friends' group also provided funding for:

- Chainsaw safety equipment
- Purchase of Volunteer Uniforms
- Ceiling fans for the Sweetgum Pavilion
- Washing machine purchase for Volunteer Village
- Bat house construction for Eagle Scout project

We are constantly striving to increase membership of the group and will continue to make this a high priority. Although the active membership is small, it is made up of a dedicated group of people who have truly made a positive impact on the park.

cc: Friends of Florida Caverns State Park

J. Philip Tyler, CPA, LLC
PO Box 5768
Marianna, FL 32447

**FRIENDS OF FLORIDA CAVERNS STATE
PARK, INC.
3345 CAVERNS ROAD
MARIANNA, FL 32446**



FOR DEP USE ONLY

Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-1150

2014

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning **07/01/14**, and ending **12/31/14**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization FRIENDS OF FLORIDA CAVERNS STATE PARK, INC.		D Employer identification number 57-1198304
	Number and street (or P.O. box, if mail is not delivered to street address) 3345 CAVERNS ROAD		E Telephone number 850-233-5110
	City or town, state or province, country, and ZIP or foreign postal code MARIANNA FL 32446		F Group Exemption Number ▶
	G Accounting Method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ MODIFIED CASH		H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
I Website: ▶ N/A			
J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 21,761			

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	4,964
	2 Program service revenue including government fees and contracts	2	10,470
	3 Membership dues and assessments	3	
	4 Investment income	4	1
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c Less: direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O)	8	6,326	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	21,761	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	15,463
	14 Occupancy, rent, utilities, and maintenance	14	350
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	
17 Total expenses. Add lines 10 through 16	17	15,813	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,948
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	17,502
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	2,624
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	26,074

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2014)

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	17,502	22	26,074
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	0	24	
25 Total assets	17,502	25	26,074
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	17,502	27	26,074

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?

SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28			
(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	28a	
29			
(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	29a	
30			
(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)			
(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	31a	14,484
32 Total program service expenses (add lines 28a through 31a)	<input type="checkbox"/>	32	14,484

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
BILL CARLO PRESIDENT	4.00	0	0	0
MICHAEL MANN VICE PRESIDENT	30.00	0	0	0
DEBBIE JONES-MANN TREASURER	30.00	0	0	0
LINDA HEBB SECRETARY	4.00	0	0	0
MARK HEBB OFFICER	4.00	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

X

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	X	
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
35b			
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
35c			
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
36			
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions		
37a	0		
b	Did the organization file Form 1120-POL for this year?		X
37b			
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
38a			
b	If "Yes," complete Schedule L, Part II and enter the total amount involved		
38b			
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9		
39a			
b	Gross receipts, included on line 9, for public use of club facilities		
39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
40b			
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
40e			
41	List the states with which a copy of this return is filed		
41	NONE		
42a	The organization's books are in care of		
42a	Telephone no.		
	Located at		
	ZIP + 4		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		X
42b			
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country:		X
42c			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year		
43			
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44a			
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44b			
c	Did the organization receive any payments for indoor tanning services during the year?		X
44c			
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
44d			
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45a			
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X
45b			

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		X
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		X
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b If "Yes," was the related organization a section 527 organization?

49b		
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50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A Yes No

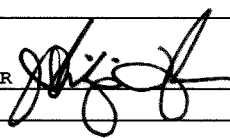
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JOHN PHILIP TYLER	JOHN PHILIP TYLER 	06/30/15		P00321858
	Firm's name ▶ J. PHILIP TYLER, CPA, LLC	Firm's EIN ▶ 45-3678671			
	Firm's address ▶ PO BOX 5768 MARIANNA, FL 32447	Phone no. 850-482-7333			

May the IRS discuss this return with the preparer shown above? See instructions Yes No

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

**FRIENDS OF FLORIDA CAVERNS STATE
PARK, INC.**

Employer identification number

57-1198304

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 33 1/3% support test—2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					4,964	4,964
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose					16,797	16,797
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5					21,761	21,761
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						21,761

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6					21,761	21,761
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)					21,761	21,761

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

- 19a **33 1/3% support tests—2014.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b **33 1/3% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
 - a The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2014 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
c				
d				
e	From 2013			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2014 distributable amount			
i	Carryover from 2009 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2014 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2014 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7	Excess distributions carryover to 2015. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b				
c				
d	Excess from 2013 . . .			
e	Excess from 2014 . . .			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions.)

Area with horizontal dotted lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZComplete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014**Open to Public
Inspection****FRIENDS OF FLORIDA CAVERNS STATE
PARK, INC.**

Employer identification number

57-1198304**FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE**

DESCRIPTION	AMOUNT
OTHER REVENUE	\$ 6,326
TOTAL	\$ 6,326

FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES

DESCRIPTION	AMOUNT
PRIOR PERIOD CORRECTION	\$ 2,624

FORM 990-EZ, PART III - PRIMARY EXEMPT PURPOSE

THE MISSION OF THE FRIENDS OF FLORIDA CAVERNS IS TO SUPPORT FLORIDA CAVERN STATE PARK BY ACTING AS A NON-PROFIT CORPORATION AS DEFINED AND REGULATED BY THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION. THIS CITIZEN'S SUPPORT ORGANIZATION (CSO) 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.

FORM 990-EZ, PART III, LINE 31 - ALL OTHER ACCOMPLISHMENT

FLASHLIGHT TOURS, EARTH DAY, SPIRIT OF THE CAVERNS, ASTRONOMY IN THE PARK, NATIONAL PUBLIC LANDS DAY, HYDROGEN PEROXIDE FOR CAVE CLEANUP, CHAINSAWS & SAFETY EQUIPMENT, PURCHASE OF VOLUNTEER UNIFORMS, ALARM SERVICE FOR RANGER STATION ALARM SYSTEM, TABLES AND CHAIRS FOR USE DURING SPECIAL EVENTS, NEW WASHER AND DRYER FOR THE BLUE HOLE CAMPGROUND.

FORM 990-EZ, PART V, LINE 34 - CHANGES TO ORGANIZATIONAL DOCUMENTS

Name of the organization

Employer identification number

FRIENDS OF FLORIDA CAVERNS STATE

57-1198304

**CHANGED FROM JUNE 30TH FISCAL YEAR END TO CALENDAR YEAR. BY-LAWS WILL BE
SUBMITTED WHEN AMENDED.**

Federal Statements

Schedule A, Part III, Line 1(e)

Description	Amount
MEMBERSHIP DUES AND ASSESSMENTS	85
GOVERNMENT GRANTS OR CONTRIBUTIONS	412
OTHER	4,467
TOTAL	<u>4,964</u>

Schedule A, Part III, Line 2(e)

Description	Amount
PROGRAM SERVICE REVENUE	10,470
TAXABLE INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS	1
OTHER REVENUE	6,326
TOTAL	<u>16,797</u>

Citizen Support Organization Statement on Value of Contributed Services

This statement reports on services provided to the Citizen Support Organization (CSO) from park staff support and in-kind support for the past fiscal year. The statement is part of the CSO's Annual Financial Report described in Chapter 5: Section 7 of the 2014 CSO Handbook. The primary purpose of the Annual Financial Report is to provide a summary of the most relevant information to the Department and Division, and to meet the common interests of donors, members, creditors, and others who provide resources to the not for profit organization.

This Value of Contributed Services for a park is provided to the CSO by the park or District through the Park Programs Development Specialist. Note, the Division of Recreation and Parks operates on a cash-based method of accounting.

Park Name: Florida Caverns State Park
Park Address: 3345 Caverns Road, Marianna FL 32446
Name of the CSO: Friends of Florida Caverns State Park

A summary of contributed services for **July-December 2014** is as follows:

Park Staff Support

The total number of hours contributed in staff support services converted to a monetary amount.

The park contributed a total of \$ 412.00 in staff support services to the CSO.

Park Facilities Support

The total amount of water, electric, and utility expenses used to support CSO events, concessions, etc.

The CSO received a total of \$ 350.00 in park facilities support.

In-Kind Support

The CSO receives additional services outside of the park staff contributed hours called in-kind services. In-kind services are a type of charitable giving in which, instead of money, a person contributes some kind of service, good, or commodity. Examples are professional services of a lawyer, accountant, or any professional or the estimated value of a good or commodity.

The CSO received a total of \$ 830.00 in in-kind support services.

List of Program Services

Federal charitable 501(c)(3) organizations are required to report total expenses and revenue for each program service. According to the IRS, a program service is any activity by the organization which accomplishes its charitable purposes.

For *each* program service provide a description, total expense, and total revenue. For *each* program service description, clearly and concisely describe the accomplishments through specific measurements such as visitors served, days of an event, number of sessions or events held, publications issued, etc. (add pages as appropriate).

Program Service Description: Flashlight tours; Flashlight tours are an opportunity for the campers to go into the caverns with an off-duty Park Ranger or OPS Ranger with just flashlights to do more of an exploring type trip at a cost of 10.00 for adults ages 13 and above, 7.00 for ages 3 to 12. The guide is then paid 30.00 for each tour by the FOFCSF. For the July-December short year that this report is to accompany the FOFCSF sponsored 94 tours, estimated 1,050 guests.

Total Expense \$2,490
Total Revenue \$9,922

Program Service Description: Firewood sales; The FOFCSF purchases firewood from an outside vendor for an average cost of 3.00 a bundle and sells them at the Ranger Station and campground at an average cost of 5.00 a bundle.

Total Expense \$3740
Total Revenue \$4535

Program Service Description: 2014 Spirit of the Caverns; The FOFCSF assists the park with this annual event. The organization develops an event committee then plans and coordinates with the park's PSS Event coordinator to collect donations and plan the logistics. The treasurer keeps an event report (attached) to track revenue and expenses. The 2 day event has an average attendance of 1200.

Total Expense \$1897
Total Revenue \$4976

Total Program Services

Provide a total amount for all program expenses and a total amount for all program revenue.

CSO total program service expenses \$ 8127 _____
CSO total program service revenues \$ 19433 _____

June 30, 2015

Internal Revenue Service
Attn.: EO Entity
MS 6276
Ogden, Utah 84201

Re: Change of Accounting Period
Via Fax: (801) 620-7116

Dear Sir or Madam:

This letter is to request our exempt organization's accounting period be changed from our current Fiscal Year to a Calendar Year. The reason to change our accounting period is due to **Section 20.058 Florida Statutes**, enacted on June 13, 2014, creating new annual reporting and transparency requirements for all Citizen Support Organizations reporting requirements.

Exempt Organization Data

Legal Name:	Friends of Florida Caverns State Park, Inc.
Employer Identification Number (EIN):	57-1198304
Mailing Address:	3345 Caverns Road Mariana, FL 32446
Principal Officer Name and Address:	Guillermo A. Carlo 2078 Porter Avenue, Grand Ridge, FL 32442
Change tax year ending date to:	December 31st
Present tax year ending date was:	June 30th
First Calendar Year accounting period filing return:	January 1 to December 31, 2014

Please contact me if you have any questions or need additional information.

Thank you for your assistance.

Sincerely,

Guillermo A. Carlo, President

GAC/ccm

Cc: Chris Hawthorne, Park Manager, Florida Caverns State Park

By-Laws of the Friends of Florida Caverns State Park, Inc.

Article I

Name and Location

Section 1 - The name of this corporation is Friends of Florida Caverns State Park, Inc., hereafter referred to as Friends of Florida Caverns State Park

Section 2 – The principle place for the transaction of the business and affairs of the corporation shall be Jackson County, Florida, or at such other location as determined by the board of directors and the principle office for the transaction of its business and affairs shall be at such place as designated by the board of directors.

Article II

Purpose and Objectives

The purpose, particular business and objectives of the corporation are as follows:

Section 1 - To act as a non-profit corporation which will function as a citizen support organization (CSO), as such organization is defined and regulated by the Florida Department of Environmental Protection or other agency which comes to substitute it. The CSO 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.

Section 2 – Generally to do all things and transact all business which any person or individual may lawfully do, not inconsistent with the rights and purposes of a non-profit corporation, provided, however, the corporation shall not engage in any activities prohibited under chapter 617, Florida Statutes including, without limitation, those activities expressly prohibited under section 617.0505, Florida Statutes.

Section 3 – The Friends of Florida Caverns State Park may assist other non-profit organizations that directly support the Florida Park Service.

Article III

Membership and Dues

Section 1 – Membership in Friends of Florida Caverns State Park is available to those persons who support the objectives and goals of the organization, complete a membership application, and pay annual membership dues. No person shall be denied membership in Friends of Florida Caverns State Park based on age, race, color, sex, religious creed, national origin, or educational background. The members of Friends of Florida Caverns State Park have the privilege of voting on motions before the membership, joining committees, and participating in all Friends of Florida Caverns State Park activities.

Section 2 – The Board of Directors shall establish, define or modify categories of membership and the dues, rights and privileges of each category.

Section 3 - Termination of membership. Any person who does not pay dues by the annual renewal date will forfeit their membership. The Board of Directors of Friends of Florida Caverns State Park may, by majority vote, terminate the membership of any person or group that violates the rules and purposes of Friends of Florida Caverns State Park. A person or group being considered for termination is entitled to a hearing on the matter and shall be notified ten (10) days, prior to voting by the Board of Directors.

Article IV

Membership Meetings and Quorum

Section 1 – General Meetings. General Meetings will be held on a regular basis to be set by the Board of Directors and announced to the membership. The election of the Board of Directors will be held during the general meeting in January of each year. The corporation's financial year will run from January 1 through December 31st of each year.

The Board of Directors may designate another date, time and place for the general meetings of the corporation, in which event written notice of such revised time and place of meeting shall be emailed or sent via U S Postal Service by the secretary to each member at least (10) days prior to such meeting.

Section 2 – Special meetings. A special meeting may be called by a majority of the Board of Directors or by 20% of the general membership. The request for a special meeting shall include a statement of the purpose of the meeting, topics to be discussed, and the time and place of the meeting. At least ten (10) days should be allowed prior to the meeting date to allow notification of the membership via email or U S Postal Service.

The president or any of the Board of Directors may call a special meeting of the Board of Directors.

Section 3 – Quorum. The number of voting members present at any Friends of Florida Caverns State Park general membership meeting will be considered sufficient to conduct business and voting. However, a vote of two thirds of the voting membership present is required to change the bylaws.

Article V

Board of Directors

Section 1 - Management by the Board of Directors. The business and property of the corporation shall be managed by the Board of Directors, consisting of not less than five or more than fifteen members,

being an odd number. All members of the corporation are encouraged to attend meetings of the Board of Directors and will be considered "ex-officio" members of the board. The preceding year's president will automatically be a member of the board. A representative of the park may sit as an advisor to the board and membership, but will not be a voting member of the board or membership. A non-member must have approval of the president or other member of the executive committee prior to attendance at any board meeting.

Section 2 – Power of the board of directors. The board of directors shall have control and management of the affairs of the corporation, with the authority to engage and discharge employees and agents of the corporation, fix salaries, suspend or expel members, create and appoint committees, and to do everything necessary and desirable to conduct the business of the corporation, in accordance with these bylaws.

Section 3 – Quorum. Except as may be expressly provided otherwise in these bylaws, one more than half of the directors shall constitute a quorum for the transaction of all business at any meeting of the Board of Directors. The majority of the directors constituting such quorum shall be necessary to pass any resolution or take any action unless a higher vote is specifically required by these bylaws.

Section 4 – Agreements. The Board of Directors may authorize an officer or officers, agent or agents, to enter into any contract or execute any instrument in the name of and behalf of the corporation and such authority shall be general or confined to specific instances. Unless so authorized by the Board of Directors, no officer, agent or other person shall have the power or authority to bind the corporation by any contract or engagement or to pledge its credit or to render it liable for any purpose or to any amount.

Section 5 – Approval of expenditures. The Board of Directors shall approve the expenditure of all sums of all monies from the funds of the corporation, provided, however, that it may authorize a revolving fund as petty cash fund of not more than four hundred dollars (\$400.00) for a series of small expenditures by the treasurer or the board's designee prior to the approval but subject to ratification for proper corporate purposes.

Section 6 – Designation of depositories. The board shall designate the bank or banks for depository and drawing purposes.

Section 7 – Term. The term of office of the directors of the corporation shall be as follows:

Section 8 – Financial procedures. There is an attached Financial Procedures to the bylaws that shall direct the course of financial proceedings for this organization that can be updated as needed by the Board of Directors.

A – The directors shall serve for a term of two (2) years;

B – One-half of the initial board or the board at the time of adoption of these bylaws shall serve for two years and one-half shall serve for one year. In the event of an odd number of directors on the first board or board at adoption of these bylaws, the additional director shall serve for two years.

A director's term shall end on the expiration of the same or until such time as a successor is elected and/or until earlier resignation, death or removal. Directors shall be elected by written ballot submitted

to the membership or by an annual special meeting of the membership called for such purpose. Directors shall be elected by majority vote of a quorum of the members.

Section 8 – Voting. Each member of the Board of Directors shall possess one (1) vote in matters coming before the board. Directors may not vote by proxy. All resolutions must be voted on either at a meeting of the board or by conference call as outlined in section 12 of this article.

Section 9 – Removal of directors. Any director may be removed from office by majority vote of the membership at any meeting of the membership of the corporation. Ten (10) day written notice of the proposed removal of a director must be given to such director prior to the date of the meeting at which such removal is to be voted upon, such notice to the director must state the cause for the proposed removal. Failure to attend three successive meetings of the membership will be cause for removal from the Board of Directors.

Section 10 – Vacancies. Any vacancy occurring on the Board of Directors by reason of death, resignation or removal of a director, shall be appointed by the remaining members of the board. Such appointee shall serve the un-expired term of the director whose position has become vacant.

Section 11 – The Board of Directors may authorize the corporation to pay expenses incurred by, or to satisfy a judgment or fine levied against, a present or former director, officer or employee of the corporation in an action brought by a third party against such person (whether or not the corporation is joined as a part defendant) to impose a liability or penalty on such person for an act alleged to have been committed by such person while a director, officer or employee, or by the corporation or by both; provided the Board of Directors determines in good faith within what they reasonably believed to be the scope of their employment or authority and for a purpose which they believed to be in the best interest of the corporation or its members. Payments authorized hereunder include amount paid and expense incurred in settling any such action or threatened action.

Members of the Board of Directors may participate in a meeting of such board by means of a conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other at the same time. Participation by such means shall constitute presence in person at a meeting.

Section 13 – Nominations for board. The executive committee of the board shall act as the nominating committee and will prepare a proposed slate of board members to present to the membership at the January general membership meeting and election. Nominations will be accepted from the floor.

Article VI

Officers

Section 1 – Officers. The officers of the corporation shall consist of a president, vice-president, secretary and treasurer who shall be elected by the board of directors at the first regular monthly meeting of the board following the general membership meeting and election. These four officers shall be known as the executive committee. The board may appoint other officers, as they deem necessary. The executive committee may meet as often as deemed necessary by the committee. Officers may hold the same office for not more than two consecutive terms, under special circumstances; the membership of the Board of Directors may waive the two-term-only restriction by a majority vote at their election of officers.

Section 2 – Removal. Any officer elected or appointed may be removed by a majority vote of the membership if in their judgment the best interests of the corporation will be served thereby.

Section 3 – Vacancies. A vacancy occurring in any office may be filled by the Board of Directors. An officer elected or appointed to fill a vacancy shall be elected or appointed for the un-expired term of their predecessor in office.

Section 4 – President. The president shall be chairman of the executive committee and, as such, shall be the first executive officer of the corporation. He/she shall preside over all meetings of the board, the executive committee and the members. He/she shall have general and active management of the business of the corporation and shall see that all orders and resolutions of the board or the executive committee are carried into effect. He/she shall be an ex-officio member of all standing committees, and shall have the general powers and duties of supervision and management usually vested in the office of the president of a non-profit corporation.

Section 5 – Vice-President. The vice president shall assist the president in the discharge of the duties as required and shall preside in all meetings and perform the duties of president in the absence or disability of the president or in the event said office becomes vacant by death, resignation or for any other reason.

Section 6 – Secretary. The secretary shall attend all meetings of the members, the Board of Directors, and shall preserve in books of the corporation true minutes of the proceedings of all such meetings. He/she shall safely keep the seal of the corporation and shall have authority to affix the same to all the instruments where its use is required. He/she shall make out an order of business previous to each meeting for the use of the president, and have at each meeting, a list of all standing committees as are in existence at the time as well as the bylaws of the organization and minutes. He/she will prepare the annual report of the corporation and send out proper notices of all called meetings, and of other meetings when necessary, and to conduct the correspondence of the corporation. He/she will maintain an accurate roll of the members of the corporation as well as the clerical files of the corporation.

Section 7 – Treasurer. The treasurer shall have custody of all corporate funds and shall keep in books belonging to the corporation full and accurate accounts of all receipts and disbursements; shall deposit such depositories as may be designated for that purpose by the Board of Directors. All checks and disbursements shall require two (2) of the following (4) signatures: president, vice-president, treasurer or a member agreed upon by the board members; and he/she shall render to the directors at the

meeting of the board, whenever requested, an account of all the financial transactions and of the financial condition of the corporation. The treasurer shall be ex-officio a member of any committee of the corporation empowered to commit funds of the corporation. The treasurer will prepare (or contract to be prepared as is required by the state) all financial reports and/or returns. The treasurer shall abide by the attached Financial Procedures

Article VII

Committees

Section 1 – Standing committees. Standing committees shall include: special events, maintenance, membership and fund raising, By-Laws, natural resources, public relations, history, and non-financial records. The committees may be subdivided and/or changed by the Board of Directors as needs of the corporation demand. Each standing committee chair shall report to a member of the Board of Directors, at discretion of the President.

Article VIII

Amendments

Section 1 – Amendment. These bylaws may be repealed, amended or altered or new bylaws may be adopted by a two-thirds (2/3) vote of the membership present at any membership meeting provided the membership has received written notice (email or U S Postal Service) of proposed Amendment repeal, alteration, or adoption ten days before the announced meeting.

Article IX

Interpretation of Bylaws

Section 1 – Construction. In case of any doubt of difference of opinion in the construction of the bylaws, it shall be the duty of the Board of Directors to determine the construction thereof and its decision, subject to the applicable law, shall be final.

Section 2 – All members shall be bound by and conform to all of the bylaws existing at the time of their joining the corporation, or as they may thereafter be changed or amended.

Article X

Organizational Policy

Section 1 – The Articles of Incorporation of Friends of Florida Caverns State Park places restrictions on individual activities. For a complete description of those restrictions, please refer to the articles of incorporation as a Florida Not For Profit Corporation. A member of Friends of Florida Caverns State Park may be identified or operate as such in commercial endorsement only in a connection with fund raising activities of Friends of Florida Caverns State Park. No member of Friends of Florida Caverns State Park may be identified as such for personal gain.

Section 2 – Execution of instruments. All contracts or instruments shall be executed in the name of Friends of Florida Caverns State Park, Inc. by two of the following: president, vice-president or treasurer.
Section 3 – Dissolution of Friends of Florida Caverns State Park, Inc. In the event of dissolution of Friends of Florida Caverns State Park, Inc. its assets and property shall be dispersed in accordance with the articles of incorporation. Dissolution of the corporation may be accomplished as provided in section 617.1402, etc. Seq., Florida Statutes.

These By-Laws of Friends of Florida Caverns State Park, Inc. were approved by the Board of Directors on August 9, 2005.

Approved 10/12/2003

Amended 4/12/2005

Change in Registered Agent Amendment 8/09/2005

Amended 06/05/2012

Amended 4/7/2015

Certificate of Designation

Registered Agent/Registered Office

Pursuant to the provisions of section 607.0501 or 617.0501, Florida statutes, the Undersigned Corporation, organized under the laws of the state of Florida, submit the following statement in designating the registered office/registered agent, in the state of Florida.

1. The name of the corporation is: Friends of Florida Caverns State Park, Inc.

2. The name and address of the registered agent and office is:

Clay Rooks, Certified Public Accountant

2438 Fillmore Drive, Marianna, FL, 32446

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes

relating to the proper and complete performance of my duties, and I am familiar with and accept the obligation of my position as registered agent.

Clay Rooks, CPA Date

Approved 10/23/2003

Amended 4/12/2005

Change in Registered Agent 8/10/05

Citizen Support Organization Statement of Accomplishments and Goals

This statement is part of the Citizen Support Organization's (CSO's) Annual Financial Report (see Chapter 5: Section 7) of the 2014 CSO Handbook. The primary purpose of the Annual Financial Report is to provide a summary of the most relevant information to the Department and Division, and to meet the common interests of donors, members, creditors, and others who provide resources to the not for profit organization. Report the accomplishments for the CSO's past fiscal year and goals for the upcoming year.

Name of the CSO Friends of Florida Caverns State Park

CSO Address 3345 Caverns Road

City, State, Zip Code Marianna FL 32446

A summary of CSO accomplishments for **July-December 2014** is as follows:

Estimated Total Volunteer Hours 1429 **Total Membership** 25

Total Volunteer Hours: Include CSO officers, board members, and general members.

Total Membership: The current number of members in good standing at the end of the CSO's fiscal year including officers, board members, and general members. When totaling the number of members in the CSO, typically individuals and corporate members are counted as "one (1)" member. Family, patron, or not for profit organization members are counted as "two (2)" members.

List of CSO Board Members

Attach a current list of board members' and officers' names, addresses, phone numbers, and email addresses in order of position title.

Membership/officer list attached

Summary of Accomplishments (Attach additional pages as needed)

Provide a report of the CSO's short term and long term accomplishments for the past year, according to the Annual Program Plan. These accomplishments will support the CSO's mission statement and will illustrate support of the park's expressed needs.

The FOFCSO assisted with 3 events during the July – December 2014 short year this report is to accompany. The first was the National Public Lands Day that saw over 300 guests and focused on natural resource education through walks, tours, exhibits, and programs. The second was Birds in the Park; over 300 guests learned about the birds found within the park through the efforts of CSO member Dianne Sue Bryant and her wildlife rehabilitation program. The third was the Spirit of the Caverns which saw over 1000 guests including over 300 school kids during the two-day event. This event focused on the rich history of the land that is now Florida Caverns State Park and educated visitors through first person interpretation, exhibits, camps, walks, and tours. The event committee was comprised of the FOFCSO President, Bill Carlo, the Vice-President Mike Mann, the Treasurer, Debbie-Jones-Mann and the Webmaster, Tim Trott. This committee diligently pursued donations and in-kind services to work with the P.S.S. event coordinator to completely fund and advertise this beneficial event.

Other accomplishments during this July-December 2014 short year were:

- 2 purchases of volunteer uniforms
- Sponsoring 94 after-hours "flashlight" tours of the caverns to an estimated 1,000 visitors
- Firewood purchase for resale to campers
- Washing machine purchase for volunteer village
- Funded bat house construction through Eagle Scout project

Summary of Goals or Priorities for the Upcoming Fiscal Year (Attach additional pages as needed)

Build on the accomplishments from the CSO's past reporting year and include new goals voted on by the board and approved by the Park Manager for the upcoming year. Projected time frames for multiple year projects, like Partnership in Parks projects, will be provided. The CSO should attach the CSO's signed Annual Program Plan for the upcoming year to this statement.

2014/2015 Goals for CSO:

- LED lighting for tour cave and Visitor's Center
- Assist with park events: 2015 First Day Hikes in January, Astronomy Night in February, Jazz in the Park in March, Earth Day in April
- Continue purchase and resale of firewood for campers
- Continue offering "Flashlight Tours" for the campers
- Help with purchase of volunteer uniforms as needed



Florida Department of Environmental Protection

CSO ANNUAL PROGRAM PLAN

Required Signatures: Adobe Signature

Name of CSO: Friends of Florida Caverns

For CSO Fiscal Year: 2014-2015

	Description of Annual Projects	Resources Needed	Sources of Resources	Agency Approval Needed Y/N
1	LED lighting in tour cave	LED lights	private vendors	N
2	LED lighting for Visitor Center	LED lights	private vendors	N
3	Reading in the Park - Sept. Event Public Lands Day - Sept. Event	none	none	N
4	Spirit of the Caverns - Nov. Event	none	none	N
5	Birds in the Park - Dec. Event	none	none	N
6	First Day Hikes - Jan. Event	none	none	N
7	Astronomy Night - Feb. Event	none	none	N
8	Earth Day - March Event	none	none	N
9	Jazz in the Park - April Event	none	none	N
10	Muscogee Creek Rendezvous - May Event	none	none	N

Submitted by CSO President: *Guillermo Carbo*

Date: 6/27/14

Park Manager Approval: *C. Hawthorne*

Digitally signed by Hawthorne_C
DN: o=Florida Dept of Environmental Protection,
email=Chris.Hawthorne@dep.state.fl.us, cn=Hawthorne_C
Date: 2014.06.24 10:07:50 -0500

Date: 6/20/2014