



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: Friends of Fort Clinch, Inc.
Mailing Address: 2601 Atlantic Avenue, Fernandina Beach, FL 32034
Telephone Number: (904) 277-7233 Website Address (if applicable): n/a

Statutory Authority:

Section 20.2551, F.S., Citizen support organizations; use of property; audit; public records; partnerships. In summary, the statute specifies the organizational requirements, operational parameters, duties of a CSO to support the Department of Environmental Protection (Department), or individual units of the Department, use of Department property, audit requirements, public records requirements, and authorizes public-private partnerships to enhance lands managed by the Department.

Section 258.015, F.S., Citizen support organizations; use of property; audit. In summary, the statute defines a CSO, requires authorization by the Division of Recreation and Parks, and specifies the use of property. This statute authorizes the Partnerships in Parks (PIP) program for state parks, the program's operational parameters, CSO's operational parameters, and donor recognition.

Brief Description of the CSO's Mission:

To support the Florida State Park Service mission to support the Florida Park Service mission of "providing resource based recreation while preserving, interpreting and restoring the natural and cultural resources of Fort Clinch State Park through fundraising and grant acquisitions

- A. Provide restoration projects at historic Fort Clinch,
- B. Provide support for special events and educational programming,
- C. To obtain tools and equipment to assist park rangers in their duties,
- D. To expand and improve the park's renowned living history programs

and, to support any other activities, programs or events which are designed to meet the additional areas of Park needs identified by the Park manager

Brief Description of the CSO's Results Obtained:

- Contracted washers and dryers for campground locations as an ongoing source of income for the organization
- Held membership drive to re-ignite interest and participation from the local community in The Friends of Fort Clinch State Park
- Implemented bottled water sales program at Ranger Station to Park Visitors
- Completed Bill Bulger Family Civil War Artifact Donation
- Stocked fort sutlery with Civil War Era reproduction tinware, plates, cups, utensils for purchase by visitors and reenactors.
- Purchased 3" Parrot Rifle (Cannon), Carriage, Limber, Trailer and Implements for use as Fort Interpretation and off-site programs promoting Ft. Clinch State Park with matching funds by Blue Grey Society
- Held first free community Christmas program in the fort with approximately 300 attendees
- Sponsored Annual May Garrison event, History of the Soldier event, Memorial Day/WW II event, kids fishing clinic
- Purchased two golf carts, grass for beach access planting, and other materials/supplies as needed for the park's nature and history programs

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

- To continue support for park's extensive nature and cultural programs
- To erect a monument to honor the CCC's work in establishing the park
- To establish a historic post-office feature to supplement current interpretive events in the fort
- To study and possibly implement a "Soldier School"

- 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**

FOFC, Inc. Code of Ethics – September, 2014

Friends of Fort Clinch, Inc. CODE OF ETHICS

PREAMBLE

(1) It is essential to the proper conduct and operation of Friends of Fort Clinch, 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 Fort Clinch, 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.

FOFC, Inc. Code of Ethics – September, 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.

To be approved at board meeting September 8, 2014

Financial Statement Disclosure

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

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

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

(1) Organization Friends of Fort Clinch State Park, Inc.

Friends of Any 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 (enter per your CSO) within the state of Florida, as well as, (list appropriately). These contributions are used to fund (list appropriately).

(2) Summary of Significant Accounting Policies The Friends prepares its financial statements using the modified cash -basis of accounting. Under this method, revenues are recognized when collected rather than when earned, and, expenses, generally, are recognized when paid rather when incurred.

(A) Basis of Accounting

The accompanying financial statements have been prepared on the (cash, modified cash or accrual) basis.

The use of the cash or modified cash basis requires elaboration because there are many variables or combinations when using these methods. Specifically, all CSOs will be reporting in a modified cash basis because they are reporting the Value of Contributed Services from Florida Park Service employees, see handbook page3-5. Additionally, there is an expectation for a summary of how receipts, disbursements, investments, inventory, contributions, etc...are reported if other than cash.

For instance:

The Friends prepares its financial statements using the modified cash -basis of accounting. Under this method, revenues are recognized when collected rather than when earned, and, expenses, generally, are recognized when paid rather when incurred.

fixed assets and related depreciation, liabilities for sales tax, employee payroll and pledges receivable from donors.

The CSO policy, summarized, for each item listed in the basis of accounting will need to be elaborated, individually under Note 2,C.

Organization's Name : Friends of Fort Clinch State Park, Inc.

Fiscal Year: 2012-2013

Statement of Assets & Liabilities Resulting from Cash Transactions

	Year Ended	2013	2012
Assets			
Cash:			
Checking Account		9,299.36	13,871.00
Savings Account			
Money Market Account			
Investments, at cost: (Note 3)			
Stocks			
Bonds			
Mutual Funds			
CDs		8,569.65	8,555.00
Inventories, at cost			
Fixed assets, at cost:			
Property			
Other			
Total Assets		17,869.01	22,426.00
Liabilities and Net Assets			
Liabilities			
Debt			
Total Liabilities		0.00	0.00
Net Assets			
Unrestricted:			
Available for operations			
Designated for long term investment			
Total Unrestricted		0.00	0.00
Temporarily restricted net assets		250.00	
Permanently restricted net assets			
Total Restricted Assets		250.00	0.00
Total Net Assets		17,869.01	22,426.00
Total Liabilities & Net Assets		17,869.01	22,426.00

Statement of Cash Receipts, Expenditures, and Scholarships Paid

	Unrestricted net assets					Totals	
	Operations	Designated for long term investment	Total Unrestricted net assets	Temporarily restricted net assets	Permanently restricted net assets	2013	2012
Receipts and other support							
Contributions	11,816.78		11,816.78			11,816.78	5,988.00
Laundry Machine Income	656.08		656.08			656.08	1,376.00
Membership dues	1,467.00		1,467.00			1,467.00	75.00
Special Project – CCC Statue			0.00	250.00		250.00	0.00
Special Events & Program Revenue:			0.00			0.00	3,174.00
Less expenses incurred for special events			0.00			0.00	2,088.00
Net Special Events & Program Revenue	0.00	0.00	0.00	0.00	0.00	0.00	1,086.00
Non-concession sales			0.00			0.00	
Concession sales			0.00			0.00	
Value of Contributed Services:							
Governmental support			0.00			0.00	
Non governmental support			0.00			0.00	
Investment and dividends:	14.94					14.94	516.00
Dividends and Interest income			0.00			0.00	
Fort Site Bookings	13,150.00		13,150.00			13,150.00	4,100.00
Conference Room Bookings	902.50		902.50			902.50	
Net assets released from restrictions			0.00			0.00	
Total Receipts and other support	28,007.01	0.00	28,007.01	250.00	0.00	28,257.01	13,141.00
Disbursements							
Program services			21,798.02			21,798.02	5,906.00
Management and general			999.84			999.84	4,715.00
Fundraising			2,128.37			2,128.37	75.00
Membership-Development			1,774.81			1,774.81	180.00
Total Disbursements	0.00	0.00	26,701.04	0.00	0.00	26,701.04	10,876.00
Change in net assets		0.00	1,305.97	250.00	0.00	1,555.97	2,265.00
Net assets at beginning of year			22,426.00				16,136.00
Net assets at the end of the year			17,869.01				13,871.00

Statement of Functional Expenses

Program Services	Total Program Services	Supporting Services				Totals		
		Management & General	Fundraising	Membership Development	Total Supporting Services	2013	2012	
Personnel expenses								
Payroll taxes & employee benefits	\$0.00				\$0.00	\$0.00	\$0.00	
Total salaries & related expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contracted services								
Construction & design	\$0.00				\$0.00	\$0.00	\$0.00	
Landscape	\$0.00				\$0.00	\$0.00	\$0.00	
Other	\$0.00				\$0.00	\$0.00	\$0.00	
Total Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct expenses								
Conference Room Refund	\$132.00	\$132.00			\$0.00	\$132.00	\$0.00	
Printing & publications	\$0.00		\$843.87	\$400.00	\$1,243.87	\$1,243.87	\$180.00	
Special Recognitions/Awards	\$0.00				\$0.00	\$0.00	\$58.00	
Postage, shipping & messenger	\$0.00			\$413.36	\$413.36	\$413.36	\$75.00	
Food, entertainment & meals – Fort Events	\$2,314.74	\$2,314.74			\$0.00	\$2,314.74	\$2,325.00	
Purchase for re-sale	\$0.00				\$0.00	\$0.00	\$475.00	
Global Impressions Penny Press 50/50			\$1,284.50	\$0.00	\$1,284.50	\$1,284.50	\$0.00	
Travel	\$0.00				\$0.00	\$0.00	\$124.00	
Repairs & equipment maintenance	\$1,802.82	\$1,802.82			\$0.00	\$1,802.82	\$1,075.00	
Insurance	\$0.00				\$0.00	\$0.00	\$0.00	
Rent & utilities	\$0.00				\$0.00	\$0.00	\$0.00	
Advertising	\$0.00			\$50.00	\$50.00	\$50.00	\$25.00	
Professional fees, trainers & demonstrators	\$0.00				\$0.00	\$0.00	\$610.00	
Dues/Professional Memberships	\$0.00			\$285.00	\$285.00	\$285.00	\$180.00	
New Park Maintenance Equipement	\$7,747.02	\$7,747.02				\$7,747.02	\$0.00	
Office expenses/Supplies	\$0.00			\$626.45	\$626.45	\$626.45	\$564.00	
Signs/Banners/Panels							\$372.00	
Fort Ammunition	\$594.92	\$594.92				\$594.92	\$1,242.00	
Special Events Costs-Security Fees	\$9,206.52	\$9,206.52				\$9,206.52	\$2,087.00	
Telephone/Internet	\$0.00	\$999.84			\$999.84	\$999.84	\$1,464.00	
Miscellaneous	\$0.00				\$0.00	\$0.00		
Total direct expenses	\$21,798.02	\$21,798.02	\$999.84	\$2,128.37	\$1,774.81	\$4,903.02	\$26,701.04	\$10,876.00

Financial Report

Florida Park Service

Citizen Support Organization

Total expenses before depreciation	\$21,798.02	\$21,798.02	\$999.84	\$2,128.37	\$1,774.81	\$4,903.02	\$26,701.04	\$10,876.00
Depreciation		\$0.00				\$0.00	\$0.00	
Total expenses after depreciation	\$21,798.02	\$21,798.02	\$999.84	\$2,128.37	\$1,774.81	\$4,903.02	\$26,701.04	\$10,876.00
Total Expenses beginning of year		\$0.00				\$0.00	\$0.00	
Total Expenses end of year	\$21,798.02	\$21,798.02	\$999.84	\$2,128.37	\$1,774.81	\$4,903.02	\$26,701.04	\$10,876.00

Financial Statement Disclosure

(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. Refer to Handbook page 3-3.

Temporarily Restricted Net Assets - Define based on CSO financial guidelines. Refer to Handbook page 3-4.

Permanently Restricted Net Assets - Define based on CSO financial guidelines. Refer to Handbook page 3-4.

Expand the summary here, for additional related policies, such as the handling of Net Assets Released from Restrictions.

(C) Present CSO financial polices, below, are some suggestions but not an exhaustive list:

Property & Equipment, Cash Equivalents, Contributed Services, Functional Expenses, Use of Estimates, Concession sales, Non concession sales, Membership, Contributions, Investments, Fixed Assets, etc....

Directions for notes 3, 4, 5, & 8 are given for accrual and cash methods. As a reminder, a modified cash basis can use a combination of accrual and cash methods. The presentation depends on the CSOs financial policies. Utilize both quantitative and qualitative explanations.

(3) Investments (As applicable)

For instance:

A summary of investments at June 1, 2012 to May 31, 2013 is as follows:

	Accrual		
	Fair Value		
	2013	2012	
Certificate of Deposit	\$8,555	8,596	_____
	\$8,555	8,596	_____

Summary will state the policy and detail what stock is owned. If this is an accrual presentation, include authorizations of returns and percentage used for that year.

Continued

Financial Statement Disclosure

(4) Fixed Assets (As applicable) *N/A.*

A summary of fixed assets at June 30, 199X and 199Y is as follows:

	Accrual			Cash	
	Fair Value		Estimated useful lives	Cost at purchase	
	201X	201X		201X	201X
Cash register	\$1,000	1,000	10 years	1,000	1,000
Refrigerator	10,000	10,000	10 years	10,000	10,000
Office equipment	100	100	3 years	100	100
	<u>\$11,100</u>	<u>11,100</u>		<u>11,100</u>	<u>11,100</u>
Less accumulated depreciation and amortization	<u>-1,000</u>	<u>-1,000</u>			
	<u>\$10,100</u>	<u>10,100</u>			

(5) Net Assets (As Applicable)

This note expands how the CSO has expended temporarily restricted net assets for the year.

Temporarily Restricted Net Assets

Temporarily retracted net assets are available for the following purposes at June 1,2012 and May31,2013.

	Accrual		Cash	
	Accounts payable		Bills paid	
	2012	2013	201X	201X
CCC Monument Statue Donations	\$250	250	\$0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>250</u>	<u>250</u>	<u>0</u>	<u>0</u>

Additional notes, using the above presentation method, can be used for Permanently Restricted Net Assets, Donor & Board -Designed Endowments, etc....

(6) Commitments and Contingencies (As Applicable) *N/A.*

For instance:

The Friend's Offices are located in a building that was donated to the Friends in December 19X8. The land on which the building is located is being leased on a month-to-month on a monthly rate of \$700.

Continued

Financial Statement Disclosure

(7) Related Party Transactions (As Applicable) *N/A*

In connection with the operation of the Canoe Rental at Any State Park, the Friends entered into an agreement with ABC to provide operations and related maintenance as an independent operator. The owner of ABC is the same as the current Vice President of the Friends of Any State Park, Inc. This is an ongoing relationship with either party having the right to terminate the agreement upon sixty days of written notice.

Effective December 1, 199X and 199Y, respectively, the parties have agreed that ABC was to receive _____ % on each canoe rental collected after December 1, 199X.

At December 31, 199X and 199Y, approximately \$_____ and \$_____ were due to ABC for service fees due under this agreement for receipts collected but not remitted.

(8) Partnership in Parks (As Applicable) *N/A*

This note details fundraising activity for the PIP project.

On March 1, 1999Y, the Friends commenced a Partnership in Parks project to develop a visitor center for Any State Park, Inc. Total project cost is \$_____.

The project is projected to take _____ with an estimated completion date of _____. The completion of this project will represent Phase 1 of a 5 year project.

	Accrual		Cash	
	Contributions Receivable		Contributions	
	201X	201X	201X	201X
Phase 1	101,000	67,000	50,000	60,000
Phase 2	5,000	0	0	0
Total	<u>106,000</u>	<u>67,000</u>	<u>50,000</u>	<u>60,000</u>

Continued

Financial Statement Disclosure

(9) Value of Contributed Services (Required)

Give a written summary that provides a definition for the three categories.

A summary of contributed services from Any State Park at June 1, 2012 to May 31, 2013 is as follows: (See handbook page 3-5)

	Cash	
	Cost a use	
	2013	2012
Staff support	\$10,689	10,307
Park facilities	750	500
Park admission waived fees	2,160	2,052
	<u>13,599</u>	<u>12,859</u>

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

(10) Allocation of Joint Costs (As Applicable) N/A

During the year ended June 30, 201X , the Friends conducted activities that included appeals for contributions and membership and incurred joint costs of approximately \$_. These activities included direct mail campaigns and special events with the Friends of _____. Approximately ____% of these joint costs were allocated to fund raising activities, ____% to community education and etc....

(11) Amendment of the CSO Agreement (As Applicable) N/A

The CSO Agreement was amended effective (date). State as applicable, the primary purpose of the amendment was to create.

(12) Merger (As Applicable) N/A

The Friends (name) merged with the Friends of (name) effective (date). The primary purpose of the merger was to create (give reason). The transference of funds were conducted (explain).

Other notes to consider: Loans, Leases, Personnel, Subsequent Events, Depreciation, etc....

October 1, 2013

TO: Steve Sansbury, President
Friends of Fort Clinch State Park Citizen Support Organization

FROM: Benjamin Faure, Park Manager *BF*
Fort Clinch State Park

SUBJECT: Value of Contributed Services Fiscal Year June 2012 - May 2013

Attached you will find the report of the Value of Contributed Services from Fort Clinch State Park in direct support of the Friends of Fort Clinch State Park Citizen Support Organization for fiscal year June 2012 through May 2013. The Annual Value of Contributed services is calculated hourly by averaging the number of hours the employees work to assist the CSO per month, including salary and benefit costs in addition to costs of waiving park facilities and revenue for members as outlined in the Florida Park Service Operations Manual.

1. Staff Support- Staff Support Services assisting the organization

Employee	Avg. Hours/Month	Total Value/Month	Extended Total Per Yr.
Ben Faure Park Manager-	10	\$205.40	\$2,464.80
Heath Alboher, Asst. Manager	8	\$127.28	\$1,527.36
Marie Bucher, Park Serv. Specialist	10	\$134.30	\$1,611.60
Forest Bledsoe, Park Ranger	12	\$136.44	\$1,637.28
Frank Ofeldt, Park Ranger	12	\$162.96	\$1,955.52
Ronald Jones	3	\$49.38	\$592.56
Perry Cox	2	\$27.48	\$329.76
George Berninger	5	\$47.50	\$570.00
Total Monthly Average	62 hours		
Annual Value of Staff Support			\$10,688.88

2. Cost of Park Facilities –

Visitor Center Rental Waiver- (6 days) at \$125.00 per day **\$750.00**

3. Cost of Park Revenue-

Avg of 6 Free Vehicle Entry Fee Waivers for 60 members @\$6.00/vehicle **\$2,160.00**

Total Value of Contributed Services **\$13,598.88**

Please feel free to contact me if you have any questions, or if I may be of further assistance.

BF/

Cc: JulieAnne Tabone, Park Programs Development Specialist
File