



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION  
2014 REPORT**

**IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194**

Citizen Support Organization (CSO) Name: The Friends of Fort Cooper, Inc.

Mailing Address: 3100 South Old Floral City Road, Inverness, FL 34450

Telephone Number: (352) 860-0670 Website Address (if applicable): <https://sites.google.com/site/testsiteffc/home>

**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 are organized to operate exclusively for educational and charitable purposes and to function as a support group for Fort Cooper State Park. The Friends will work to increase public awareness about the park and its local heritage and will provide volunteer service for the advancement of park programs.

The Friends will assist the State of Florida Department of Environmental Protection with the preservation and conservation of park property including structures, grounds, recreational facilities, and Lake Holathlikaha.

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

CSO members volunteer over 6,000 hours each year to support park maintenance projects. These projects included: new lights in parking lots; repairing Fort Site trail; disking fire lanes; fence line replacement; removing dead trees throughout the park; funding and installing Seminole Heritage trail kiosk# 1; replacing kiosks for the Sand Hill Trail and Picnic area; completing equipment repairs to Ford tractor PTO three point hitch hydraulic system and John Deere tractor starting system; starting a new special event, Music in the Park, that brought over 500 visitors into the park. The CSO also purchased and donated equipment and supplies to the park. Other CSO and staff sponsored special events include Fort Cooper Days, Living History Days and Nights of Lights.

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

The CSO will continue supporting Fort Cooper State Park through its volunteer maintenance program, special events, fundraising, donations of supplies and equipment, completing the Seminole Heritage Trail project and park programs to increase public awareness of Fort Cooper State Park and its local heritage. With direction of the park manager, the CSO will help in the preservation and conservation of park property including structures, grounds, recreational facilities, and Lake Holathlikaha.

**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**

**The Friends of Fort Cooper, Inc.**  
**CODE OF ETHICS**

**PREAMBLE**

(1) It is essential to the proper conduct and operation of The Friends of Fort Cooper, Inc. (herein “CSO”) that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist.

(2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of The Friends of Fort Cooper, Inc. board members, officers, and employees in the performance of their official duties.

**STANDARDS**

The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees.

**1. Prohibition of Solicitation or Acceptance of Gifts**

No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby.

**2. Prohibition of Accepting Compensation Given to Influence a Vote**

No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity.

**3. Salary and Expenses**

No CSO board member or officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a CSO board member or officer, as provided by law.

**4. Prohibition of Misuse of Position**

A CSO board member, officer, or employee shall not corruptly use or attempt to use one's official position or any property or resource which may be within one's trust, or perform official duties, to secure a special privilege, benefit, or exemption.

#### **5. Prohibition of Misuse of Privileged Information**

No CSO board member, officer, or employee shall disclose or use information not available to members of the general public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or benefit of any other person or business entity.

#### **6. Post-Office/Employment Restrictions**

A person who has been elected to any CSO board or office or who is employed by a CSO may not personally represent another person or entity for compensation before the governing body of the CSO of which he or she was a board member, officer, or employee for a period of two years after he or she vacates that office or employment position.

#### **7. Prohibition of Employees Holding Office**

No person may be, at one time, both a CSO employee and a CSO board member at the same time.

#### **8. Requirements to Abstain From Voting**

A CSO board member or officer shall not vote in official capacity upon any measure which would affect his or her special private gain or loss, or which he or she knows would affect the special gain or any principal by whom the board member or officer is retained. When abstaining, the CSO board member or officer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the CSO board member or officer to file a memorandum before the vote, the memorandum must be filed with the person responsible for recording the minutes of the meeting no later than 15 days after the vote.

#### **9. Failure to Observe CSO Code of Ethics**

Failure of a CSO board member, officer, or employee to observe the Code of Ethics may result in the removal of that person from their position. Further, failure of the CSO to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO.

*Adopted at The Friends of Fort Cooper board meeting July 22, 2014*

<b>Name of Citizen Support Organization</b>	Friends of Fort Cooper, Inc.		
<b>Address</b>	3100 Old Floral City Rd.		
<b>City, State, Zip</b>	Inverness, FL 34450		
<b>Estimated Volunteer Hours</b>	4702	<b>Total Membership</b>	58
<b>Please attach a current list of Citizen Support Organization Board Members.</b>			
President - Frank Trepanier	6376 E. Gurley St., Inverness, FL 34452 352-860-0670		
Vice President - Jim Crink	713 Moray Dr., Inverness, FL 34453 352-726-5676		
Secretary - Tammy Roberts	603 Poplar St., Inverness, FL 34452 352-726-0201		
Treasurer - Dianne Drye	1421 Whittier St., Inverness, FL 34450 352-341-4928		
Directors:			
Ken Koch	10037 E. Newport Ln., Inverness, FL 34450 352-341-0311		
Will Lugo	12261 S. Elm Pt., Floral City, FL 34436 352-228-1983		
Ron Zajac	969 Pritchard Island Rd., Inverness, FL 34450 352-560-7216		
<b>Provide a summary of accomplishments.</b>			
<p>This year the friends completed many maintenance &amp; repair projects and started some new ones. They developed a new overflow parking area and installed new lights for the the parking lots. They built and installed new kiosks for the Sandhill loop trail and the picnic area. They did maintenance &amp; repairs to park equipment. They have continued to paint buildings and to correct soil erosion problems along the wa parking lots and driveway. They have also spend many hours removing dead bay trees . In addition to providing continued support within the p The Friends have improved their outreach program into the community by participating in numerous community events throughout the year. The park's newest event Music in the Park, was a great success again this year despite the inclement weather. Nearly 800 visitors attended thi The Friends hosted a dedication ceremony to introduce the first of four kiosk for the Seminole Heritage Trail Project.</p>			
<b>Provide the summary of goals for the upcoming year.</b>			
<p>To continue to assist the Park Manager and staff, not only in the area of maintenance and construction, but to help raise the level of awareness in our community about Fort Cooper State Park. We plan to continue raising funds for the park through our Annual Events and look for opportunities to introduce interpretive information to our visitors as well as update all electrical systems in recreation hall, continue to replace perimeter fence and to repair the concrete walkways.</p>			

Organization's Name : Friends of Fort Cooper

Fiscal Year: 2013

Statement of Assets & Liabilities Resulting from Cash Transactions

	Year Ended	2013	2012
<b>Assets</b>			
Cash:			
Checking Account		7,112.10	4,134.69
Savings Account		5,430.39	1,214.67
Seminole Heritage Trail Checking Account		11,881.51	6,023.58
Investments, at cost: (Note 3)			
Stocks			
Bonds			
Mutual Funds			
CDs		18,511.24	22,662.51
Inventories, at cost		256.13	
Fixed assets, at cost:			
Property			
Other			
Total Assets		<u>43,191.37</u>	<u>34,035.45</u>
<b>Liabilities and Net Assets</b>			
<b>Liabilities</b>			
Debt			
Total Liabilities		<u>0.00</u>	<u>0.00</u>
<b>Net Assets</b>			
Unrestricted:			
Available for operations			
Designated for long term investment			
Total Unrestricted		<u>0.00</u>	<u>0.00</u>
Temporarily restricted net assets			
Permanently restricted net assets			
Total Restricted Assets		<u>0.00</u>	<u>0.00</u>
Total Net Assets		<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities &amp; Net Assets</b>		<u><b>43,191.37</b></u>	<u><b>34,035.45</b></u>

## Statement of Cash Receipts, Expenditures, and Scholarships Paid

	Unrestricted net assets				Totals		
	Operations	Designated for long term investment	Total Unrestricted net assets	Temporarily restricted net assets	Permanently restricted net assets	2013	2012
<b>Receipts and other support</b>							
Contributions ( Donations )	386.86		386.86			386.86	
Grant	6,000.00		6,000.00			6,000.00	
Membership dues	135.00		135.00			135.00	
Fees			0.00				
Special Events & Program Revenue:	18,118.85		18,118.85			18,118.85	
Less expenses incurred for special events			0.00				
Net Special Events & Program Revenue		0.00	0.00	0.00	0.00		
Non-concession sales	754.18		754.18			754.18	
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:							
Dividends and Interest income	64.45		64.45			64.45	
Gain on sale of investments			0.00			0.00	
Other	1,486.45		1,486.45			1,486.45	
Net assets released from restrictions			0.00			0.00	
<b>Total Receipts and other support</b>	<b>26,945.79</b>	<b>0.00</b>	<b>26,945.79</b>	<b>0.00</b>	<b>0.00</b>	<b>26,945.49</b>	
<b>Disbursements</b>							
Program services	9,259.04		9,259.04			9,259.04	
Management and general	2,436.80		2,436.80			2,436.80	
Fundraising	6,093.73		6,093.73			6,093.73	
Membership-Development			0.00			0.00	
<b>Total Disbursements</b>	<b>17,789.57</b>	<b>0.00</b>	<b>17,789.57</b>	<b>0.00</b>	<b>0.00</b>	<b>17,789.57</b>	<b>0.00</b>
<b>Change in net assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,155.92</b>	<b>0.00</b>
<b>Net assets at beginning of year</b>							<b>34,035.45</b>
<b>Net assets at the end of the year</b>							<b>43,191.37</b>

## Statement of Functional Expenses

Program Services	Total Program Services	Supporting Services			Total Supporting Services	Totals	
		Management & General	Fundraising	Membership Development		2013	2012
<b>Personnel expenses</b>							
Payroll taxes & employee benefits	\$0.00				\$0.00	\$0.00	
Uniform shirts	\$0.00	\$204.64		\$0.00	\$0.00	\$204.64	\$0.00
<b>Contracted services</b>							
Construction & design	\$0.00						
Landscape	\$0.00					\$0.00	
Other	\$1,000.00					\$1,000.00	
Total Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
<b>Direct expenses</b>							
Materials, supplies, equipment & rentals	\$932.64					\$932.64	
Printing & publications	\$0.00		\$746.34			\$746.34	
Conferences, conventions & meetings	\$0.00						
Postage, shipping & messenger	\$0.00						
Food, entertainment & meals	\$1,725.90					\$1,725.90	
Purchase for re-sale	\$0.00		\$4,872.39			\$4,872.39	
Travel	\$0.00						
Repairs & equipment maintenance	\$442.86					\$442.86	
Insurance	\$0.00						
Rent, Utilities & Park use fees	\$0.00	\$713.00				\$713.00	
Advertising	\$0.00		\$475.00			\$475.00	
Professional fees, trainers & demonstrators	\$755.00					\$755.00	
Office expenses	\$0.00						
Telephone	\$0.00						
Sales tax		\$131.03				\$131.03	
Miscellaneous	\$4,198.00	\$1,592.77				\$5,790.77	
Total direct expenses	\$0.00	\$9,259.04	\$2,436.80	\$6,093.73	\$0.00	\$17,789.57	\$0.00
Total expenses before depreciation	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Depreciation	\$0.00				\$0.00	\$0.00	
Total expenses after depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenses beginning of year</b>		\$0.00			\$0.00	\$0.00	
<b>Total Expenses end of year</b>	\$0.00	\$9,259.04	\$2,436.80	\$6,093.73	\$0.00	\$17,789.57	\$0.00

**Financial Statement Disclosure**

(1) Organization

Friends of Fort Cooper 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 volunteer fundraising events within the state of Florida. These contributions are used to fund park programs and maintenance.

(2) Summary of Significant Accounting Policies

(A) Basis of Accounting

The accompanying financial statements have been prepared on the cash 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.

(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 - Organization is developing Financial Guidelines to define Unrestricted Net Assets.

Temporarily Restricted Net Assets - Organization is developing Financial Guidelines to define Temporarily Restricted Net Assets.

Permanently Restricted Net Assets -Organization is developing Financial Guidelines to define Permanently Restricted Net Assets.

(3) Investments

For instance:

A Summary of investments as of January 1, 2013 thru December 31, 2013

	Accrual		Cash	
	Fair Value		Cost at purchase	
	2013	2012	2013	2012
Money market and mutual funds	\$ -	\$ -	\$ -	\$ -
U.S. treasury bonds and notes	\$ -	\$ -	\$ -	\$ -
CD's	\$ 64.45		\$ 18,511	
Common stocks	\$ -	\$ -	\$ -	\$ -
	<u>\$ 64.45</u>	<u>\$ -</u>	<u>\$ 18,511.24</u>	<u>\$0</u>

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.



(4) Value of Contributed Services

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

Staff Support total is based on hours provided by park staff as they worked with volunteers, administrated activites the volunteers were performing, special event involvement and preparation as well as CSO meetings.

Park facilities total is based on the rental fee of \$100 per day X's (times) 9 months the CSO used the Rec Hall for their monthly meeting.

Park admission fees are paid for by CSO for special events (Fort Cooper Days, Nights of Lights and Living History Days.)

A summary of contributed services from Fort Cooper State Park at January 1, 2007 to December 31, 2007 is as follows:

	Cash	
	Cost a use	
	2013	2012
Staff support	\$13,098	
Park facilities	\$750	
Park admission waived fees	\$2,143	
	\$15,991	0

The Value of Contributed Services is provided by the Fort Cooper State Park., 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.

(5) Amendment of the CSO Agreement

The CSO Agreement was amended effective March 7, 2006 The primary purpose of the amendment was at the request of the Department of Environmental Protection/Division fo Recreation and Parks.