



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION  
2020 LEGISLATIVE REPORT  
(pursuant to Section 20.058 Florida Statutes)**

Citizen Support Organization (CSO) Name: Friends of Fort Cooper State Park  
Mailing Address: 3100 S. Old Floral City Rd. Inverness, FL 34450  
Telephone Number: 352-726-0315 Website Address: www.thefriendsoffortcooper.com

**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.

**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. The *Friends* may raise funds through donations, gifts, contributions, product sales and grants.

**Description of the CSO's Results Obtained:** We had 603 fourth grade students participating in the Annual Living History Days. We had 464 visitors attend the annual Music in the Park Bluegrass Festival. Additionally, the amount of visitors that came out for the annual 3-day Nights of Lights were 3526 people. They also purchased a newer refrigerator and stove for the rec hall, a new popcorn machine and used ice cream cart to use at the events and programs. The CSO rented a ditch digger and we installed 4 new lights for the parking lots. The CSO helped support a few new programs in the Park along with repairing the tram axle and painted the tram. The CSO also installed a dog waste station for picnic area and bought 2 new historical panels for the inside and outside of the rec hall to help interpret Fort Cooper. The CSO purchased and helped install a new ADA water fountain for bathhouse #2.

**Description of the CSO's Plans for the Next Three Fiscal Years:** To continue supporting the Park by purchasing materials for improvements and enhancements. Provide funding for a boat dock/pier to improve lake access for fishing and launching kayaks and canoes. Provide funding for a new ADA playground to replace aging and non-compliant playground. Provide manpower for labor intensive activities including but not limited to power washing walkways, painting/staining picnic tables, kiosks, gazebo etc., maintaining five miles of hiking trails, and providing educational programs to the local community.

- CSO's Code of Ethics is attached, and if the CSO has a website the code of ethics is posted conspicuously.
- CSO has attached the most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N receipt. If filing the 990-N, the Department requires the 990 or 990-EZ as a worksheet. All IRS Form 990's

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

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# The Friends Of Fort Cooper Inc (No)

EIN: 59-2978381 | Inverness, FL, United States

## Form 990-N (e-Postcard) ⓘ

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

### > Tax Year 2019 Form 990-N (e-Postcard)

**Tax Period:**

2019 (01/01/2019 - 12/31/2019)

**EIN:**

59-2978381

**Legal Name (Doing Business as):**

The Friends Of Fort Cooper Inc

**Mailing Address:**

3100 S Old Floral City Rd  
Inverness, FL 34450  
United States

**Principal Officer's Name and Address:**

Ken Koch

10037 E Newport Ln  
Inverness, FL 34450  
United States

**Gross receipts not greater than:**

\$50,000

**Organization has terminated:**



**Short Form**

OMB No. 1545-0047

Form **990-EZ**

**Return of Organization Exempt From Income Tax**

**2019**

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

**Open to Public Inspection**

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

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

**A** For the 2019 calendar year, or tax year beginning Jan 1, 2019, and ending Jan 1, 2020

<b>B</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	<b>C</b> Name of organization <input type="checkbox"/> ? <b>Friends of Ft Cooper</b>		<b>D</b> Employer identification number <input type="checkbox"/> ? <b>59-2978381</b>
	Number and street (or P.O. box if mail is not delivered to street address) <input type="checkbox"/> ? Room/suite <b>3100 S Old Floral City Rd</b>		<b>E</b> Telephone number <b>(352) 232-3321</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>Inverness FL 34480</b>		<b>F</b> Group Exemption Number ▶ <input type="checkbox"/> ?

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

**I** Website: ▶ [www.friendsofftcooper.com](http://www.friendsofftcooper.com)

**J** Tax-exempt status (check only one) –  501(c)(3)  501(c) ( 3 ) ◀ (insert no.)  4947(a)(1) or  527

**H** Check ▶  if the organization is not required to attach Schedule B  ?  
(Form 990, 990-EZ, or 990-PF).

**K** Form of organization:  Corporation  Trust  Association  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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ \_\_\_\_\_

**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 . . . . .  ?

<b>Revenue</b>	<input type="checkbox"/> ? 1 Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	<b>12</b>
	<input type="checkbox"/> ? 2 Program service revenue including government fees and contracts . . . . .	<b>2</b>	
	<input type="checkbox"/> ? 3 Membership dues and assessments . . . . .	<b>3</b>	<b>240</b>
	<input type="checkbox"/> ? 4 Investment income . . . . .	<b>4</b>	<b>16</b>
	5a Gross amount from sale of assets other than inventory . . . . . <b>5a</b>		
	b Less: cost or other basis and sales expenses . . . . . <b>5b</b>		
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) . . . . . <b>5c</b>		
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . . <b>6a</b>		
b Gross income from fundraising events (not including \$ <u>14,562</u> of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . . <b>6b</b>		<b>14,562</b>	
c Less: direct expenses from gaming and fundraising events . . . . . <b>6c</b>		<b>11,410</b>	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . . <b>6d</b>		<b>3,320</b>	
7a Gross sales of inventory, less returns and allowances . . . . . <b>7a</b>			
b Less: cost of goods sold . . . . . <b>7b</b>			
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a) . . . . . <b>7c</b>			
8 Other revenue (describe in Schedule O) . . . . . <b>8</b>			
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶ <b>9</b>		<b>3,364</b>	
<b>Expenses</b>	10 Grants and similar amounts paid (list in Schedule O) . . . . . <b>10</b>		
	11 Benefits paid to or for members . . . . . <b>11</b>		<b>207</b>
	12 Salaries, other compensation, and employee benefits <input type="checkbox"/> ? <b>12</b>		
	13 Professional fees and other payments to independent contractors <input type="checkbox"/> ? <b>13</b>		
	14 Occupancy, rent, utilities, and maintenance . . . . . <b>14</b>		
	15 Printing, publications, postage, and shipping . . . . . <b>15</b>		<b>17</b>
	16 Other expenses (describe in Schedule O) <input type="checkbox"/> ? <b>16</b>		
17 Total expenses. Add lines 10 through 16 . . . . . ▶ <b>17</b>		<b>224</b>	
<b>Net Assets</b>	18 Excess or (deficit) for the year (subtract line 17 from line 9) . . . . . <b>18</b>		<b>3,196</b>
	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) . . . . . <b>19</b>		
	20 Other changes in net assets or fund balances (explain in Schedule O) . . . . . <b>20</b>		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . . ▶ <b>21</b>		<b>3,196</b>

**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	28,175	22,745
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets	28,175	25
26 Total liabilities (describe in Schedule O)	5,430	26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	22,745	27

**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

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

What is the organization's primary exempt purpose? to Support Ft Cooper State Park

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.

28	<u>maintain financial support and improvement of 5 miles of hiking trails. Provid entertainment and educational programs to the public. While preserving natural resources of the 160 acres of Ft Cooper State park.</u> <u>maintaining facilities and recreational acres. Provide funding for purchases of neew and repaired equipment.</u>	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29			
30		(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
31	Other program services (describe in Schedule O)	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a)		32

**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
Dlane Clayton President	15			
Jeanne Messersmith Secreatry	15			
Dorothy Carson Treasurer	5			
Donald Bush Project Coordinator	3			



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

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
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
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)?
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c 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
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
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
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?
38b If "Yes," complete Schedule L, Part II, and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955
40b 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
40c 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
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e 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
41 List the states with which a copy of this return is filed
42a The organization's books are in care of
42b 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
42c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country
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
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b 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

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 . . . . . 46 Yes No [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 . . . . . 47 Yes No [X]

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . 48 Yes No [X]

49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . . 49a Yes No [X]

b If "Yes," was the related organization a section 527 organization? . . . . . 49b Yes No [X]

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."

Table with 5 columns: (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. Row 1: organization is totally volunteer.

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."

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. All rows are empty.

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 [X] 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 [X] Signature of officer: Dorothy Carson, Date: 2/12/20. Type or print name and title: Dorothy Carson treasurer.

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check self-employed, PTIN, Firm's name, Firm's address, Firm's EIN, Phone no.

May the IRS discuss this return with the preparer shown above? See instructions . . . . . [ ] Yes [X] No



**SCHEDULE O  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete 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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

**Friends of Ft. Cooper**

Employer identification number

**592978381**

**Office Expense 297**

**Web Development 278**

**Bat Program Expense 226**

**Rangers in the Park 19**

**Pop Corn Machine and Supplies 323**

**Parking Vests 51**

**Park Equipment Repair 854**

**Park Equipment 3095**

**Donation Florida State Park 100**

**Donation Boy Scouts 50**

**Bagels and Birds 24**

**Sales Tax 68**

**Membership Dues Sam's 45**