



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION  
2014 REPORT**

**IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194**

Citizen Support Organization (CSO) Name: Gamble Plantation Preservation Alliance, Inc. (GPPA)  
Mailing Address: 3708 Patten Avenue, Ellenton, FL 34222  
Telephone Number: (941) 723-4536 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 provide financial assistance, educational, and increase public awareness of Gamble Plantation State Historic State Park through programs, social functions, projects and events.

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

Over the life of the GPPA, we have refurbished the Mansion's artifacts, replaced the textiles, established and maintained an 1850's herb garden, purchased and donated to the Park - chain saws and safety equipment, a golf cart; paid for termite extermination of various buildings in the Park; and, conducted the following community events to bring awareness of the Park (1) Plantation festival for 14 years, (2) Student Art Competitions, (3) family-oriented Halloween event, and (4) an 1850's Cotillion.

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

To continue to financially support the Gamble Plantation Historic Park with our annual fundraisers and to implement new events to increase park awareness and attendance.

**X - Copy of the CSO's Code of Ethics attached** (*Model provided; see CSO 2014 instructions*)

**X - 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**

# Model CSO Code of Ethics – June 2014

**\*\* DRAFT \*\***

## **GAMBLE PLANTATION PRESERVATION ALLIANCE, INC. CODE OF ETHICS**

### **PREAMBLE**

- (1) It is essential to the proper conduct and operation of Gamble Plantation Preservation Alliance, 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 Gamble Plantation Preservation Alliance, 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**

## **Model CSO Code of Ethics – June 2014**

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.

**Statement of Accomplishments and Goals**

The GPPA had a very productive Year and accomplished many of its goals. They were able to increase park visitation by implementing both new events and expanding upon existing events all while raising money for the park.

**Name of Citizen Support Organization** \_\_\_\_\_ **Fiscal year** FY13/14  
**Address** 3708 Patten Ave  
**City, State, Zip** Ellenton, Florida, 34222

**Estimated Volunteer Hours** (For CSO officers, board & members) **Total Membership** (For reporting year)

**Please attach a current list of Citizen Support Organization Board Members.**  
In the President's Report

**Provide a summary of accomplishments. (Attach additional pages as needed)**  
(Accomplishments based on previous year's goals: short term and long term)

1. New drapes in two rooms of the mansion
  2. Held 1st annual Halloween candle light tour.
  3. Held 1st annual Spring Cotillion Dance
  4. Held the 1st Annual Spring Car Show
  5. Re-gained 501c3 status
- 
6. Established new volunteers to re-build herb garden
  7. Established a new relationship with Palmetto Highschool FFA to grow sugar cane in the park.

**Provide the summary of goals for the upcoming year. (Attach additional pages as needed)**  
(Goals based on reporting year's accomplishments and identified short and long term goals)

1. Again increase Park visitation by expanding park events. .  
Can be done by expanding current events or hosting new events
2. Purchase new lawn mower from car show proceeds.
3. Re-finish mansion floors when new floor cloths are made.
4. **Finish purchasing new drapes for the remaining rooms/windows.**

Organization's Name : **Gamble Plantation Preservation Alliance, Inc. (GPPA)**

Fiscal Year: **2013**

**Statement of Assets & Liabilities Resulting from Cash Transactions**

Year Ended	2013	2012
<b>Assets</b>		
Cash:		
Checking Account	\$1,842.88	\$1,440.25
Savings Account	0.00	0.00
Money Market Account	25,493.29	25,664.88
Investments, at cost: (Note 3)		
Stocks		
Bonds		
Mutual Funds		
CDs	4,565.39	8,780.39
Inventories, at cost		
Fixed assets, at cost:		
Property	0.00	0.00
Other	0.00	0.00
<b>Total Assets</b>	<b>31,901.56</b>	<b>35,885.52</b>
<b>Liabilities and Net Assets</b>		
<b>Liabilities</b>		
Debt	0.00	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Assets</b>		
Unrestricted:		
Available for operations	26,918.35	25,866.49
Designated for long term investment	0.00	0.00
<b>Total Unrestricted</b>	<b>26,918.35</b>	<b>25,866.49</b>
Temporarily restricted net assets	4,983.21	10,019.03
Permanently restricted net assets		
<b>Total Restricted Assets</b>	<b>4,983.21</b>	<b>10,019.03</b>
<b>Total Net Assets</b>		
<b>Total Liabilities &amp; Net Assets</b>	<b>\$31,901.56</b>	<b>\$35,885.52</b>



**Gamble Plantation Preservation Alliance, Inc. (GPPA)**  
**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	5,007.64		5,007.64			5,007.64	3,938.65
Grants			0.00			0.00	0.00
Membership dues	1,025.00		1,025.00			1,025.00	1,635.00
Fees			0.00			0.00	0.00
Special Events & Program Revenue:	5,306.11		5,306.11			5,306.11	4,036.87
Less expenses incurred for special events	1,930.53		1,930.53			1,930.53	1,143.56
Net Special Events & Program Revenue	3,375.58		3,375.58			3,375.58	2,893.31
Non-concession sales			0.00			0.00	0.00
Concession sales			0.00			0.00	0.00
Value of Contributed Services:			0.00			0.00	0.00
Governmental support			0.00			0.00	0.00
Non governmental support			0.00			0.00	0.00
Investment and dividends:	112.45		112.45			112.45	145.54
Dividends and Interest income	112.45		112.45			112.45	145.54
Gain on sale of investments			0.00			0.00	0.00
Other			0.00			0.00	0.00
Net assets released from restrictions			0.00			0.00	0.00
<b>Total Receipts and other support</b>	<b>9,520.67</b>	<b>0.00</b>	<b>9,520.67</b>	<b>0.00</b>	<b>0.00</b>	<b>9,520.67</b>	<b>8,612.50</b>
<b>Disbursements</b>							
Program services	8,901.77		8,901.77			8,901.77	9,488.98
Management and general	6,436.77		6,436.77			6,436.77	962.01
Fundraising	0.00		0.00			0.00	0.00
Membership-Development	98.85		98.85			98.85	410.64
Other	0.00		0.00			0.00	0.00
Total Disbursements	15,437.39	0.00	15,437.39	0.00	0.00	15,437.39	10,861.63
<b>Change in net assets</b>	<b>-3,983.96</b>	<b>0.00</b>	<b>-3,983.96</b>	<b>0.00</b>	<b>0.00</b>	<b>-3,983.96</b>	<b>-1,093.31</b>
<b>Net assets at beginning of year</b>	<b>35,885.52</b>	<b>0.00</b>	<b>35,885.52</b>	<b>0.00</b>	<b>0.00</b>	<b>35,885.52</b>	<b>36,978.83</b>
<b>Net assets at the end of the year</b>	<b>31,901.56</b>	<b>0.00</b>	<b>31,901.56</b>	<b>0.00</b>	<b>0.00</b>	<b>31,901.56</b>	<b>35,885.52</b>

	Program Services	Total Program Services	Management & General	Fundraising	Membership Development	Total Supporting Services	2013	2012
<b>Personnel expenses</b>							0.00	0.00
Payroll taxes & employee benefits		0.00				0.00	0.00	0.00
Total salaries & related expense		0.00				0.00	0.00	0.00
<b>Contracted services</b>		0.00				0.00	0.00	0.00
Construction & design		0.00				0.00	0.00	0.00
Landscape		0.00				0.00	0.00	0.00
Other								
<b>Total Contracted Services</b>								
<b>Direct expenses</b>								
Materials, supplies, equipment & rentals	1,138.79	1,138.79	151.02			151.02	1,289.81	3,207.20
Printing & publications		0.00			88.63	88.63	88.63	223.58
Conferences, conventions & meetings		0.00				0.00	0.00	0.00
Postage, shipping & messenger	24.62	24.62	19.64		10.22	29.86	54.48	291.10
Food, entertainment & meals		0.00				0.00	0.00	0.00
Purchase for re-sale		0.00				0.00	0.00	0.00
Travel		0.00				0.00	0.00	0.00
Repairs & equipment maintenance		0.00				0.00	0.00	0.00
Insurance		0.00				0.00	0.00	0.00
Rent & utilities		0.00				0.00	0.00	0.00
Advertising		0.00				0.00	0.00	209.11
Professional fees, trainers & demonstrators		0.00	1,250.00			1,250.00	1,250.00	649.00
Office expenses		0.00	9.58			9.58	9.58	198.70
Telephone		0.00				0.00	0.00	0.00
Special Events-Festival & Halloween	1,930.53	1,930.53				0.00	1,930.53	1,143.56
Mansion Textile/Furniture Refurbishment	2,107.83	2,107.83				0.00	2,107.83	352.38
Miscellaneous (Bank Fees)		0.00	112.53			112.53	112.53	250.00
Federal/State Tax (Lost 501(c)(3))		0.00	4,894.00			4,894.00	4,894.00	
Golf Cart for Rangers	3,700.00	3,700.00				0.00	3,700.00	0.00
Shed for Rangers' Storage		0.00				0.00	0.00	4,337.00
<b>Total direct expenses</b>	<b>8,901.77</b>	<b>8,901.77</b>	<b>6,436.77</b>	<b>0.00</b>	<b>98.85</b>	<b>6,535.62</b>	<b>15,437.39</b>	<b>10,861.63</b>
Total expenses before depreciation	8,901.77	8,901.77	6,436.77	0.00	98.85	6,535.62	15,437.39	10,861.63
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total expenses after depreciation	8,901.77	8,901.77	6,436.77	0.00	98.85	6,535.62	15,437.39	10,861.63
<b>Total Expenses beginning of year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenses end of year</b>	<b>8,901.77</b>	<b>8,901.77</b>	<b>6,436.77</b>	<b>0.00</b>	<b>98.85</b>	<b>6,535.62</b>	<b>15,437.39</b>	<b>10,861.63</b>

Statement of Functional Expenses



**(1) Organization**

The Gamble Plantation Preservation Alliance, Inc., was 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 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. As of November 2012, the Gamble Plantation Preservation Alliance, Inc. lost their tax exempt status due to failure to file the appropriate tax forms for three consecutive years. The GPPA has enlisted the assistance of a CPA to complete the appropriate tax documents and reinstatement of our tax-exempt status. We have been in the process of trying to have our tax exempt status reinstated since November 2012, but have currently been advised by the Department of the Treasury that they are currently one (1) year behind in processing paperwork.

**(2) Summary of Significant Accounting Policies**

**(A) Basis of Accounting**

The Gamble Plantation Preservation Alliance, Inc. prepares its financial statements using the cash-basis of accounting. Under this method, revenues are recognized when collected rather than when earned, and, expenses, generally, are recognized when paid rather than when incurred. This basic approach has not been modified to inventory, value of contributed services, fixed assets and related depreciation, liabilities for sales tax, employee payroll and pledges receivable from donors, as the Gamble Plantation Preservation Alliance, Inc. has none of these items at this time.

**(B) Basis of Presentation**

**Net Assets and revenues and expenses** (including gains & losses, if reporting) are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Gamble Plantation Preservation Alliance, Inc. and changes therein are classified and reported as follows:

**Unrestricted Net Assets** – are the difference between assets and liabilities which the Gamble Plantation Preservation Alliance, Inc. has placed no legal restrictions.

**Temporarily Restricted Net Assets** – are assets which the Gamble Plantation Preservation Alliance, Inc. have placed a condition or restriction of either time or purpose. No additional funds were restricted during fiscal year 2013. Expenditures against funds temporarily restricted in 2010 and expended in 2013 were \$2,107.83 for Mansion textile and furniture refurbishment.

**Permanently Restricted Net Assets**-are net assets that the Gamble Plantation Preservation Alliance, Inc. has restricted permanently or in perpetuity. The Gamble Plantation Preservation Alliance, Inc. currently has no permanently restricted net assets.

**(C) Gamble Plantation Preservation Alliance, Inc. financial policies:**

**Statement of Cash Receipts, Expenditures, and Scholarships Paid**- based on cash receipts and other support and disbursements for the fiscal year. The fiscal year for the



Gamble Plantation Preservation Alliance, Inc. is from January 1 to December 31 each calendar year. Transactions are only recorded when funds are received or disbursed.

**Receipts and other support**

**Contributions** – cash deposited from various revenue sources. Contributions are currently from members, historical groups, private citizens, donations for use of park pavilion, and donation jar.

**Grants**-monies received from applications to various local, city, state, federal, and private organizations.

**Membership dues**-cash received from corporations, organizations, families, and individuals to belong to the Gamble Plantation Preservation Alliance, Inc.

**Fees**-the Gamble Plantation Preservation Alliance, Inc. has not currently established any fees for related services.

**Special Events & Program Revenue**-revenues received from fundraising events and other special events that the Gamble Plantation Preservation Alliance, Inc. conducts throughout the year.

**Non-concession sales** – the Gamble Plantation Preservation Alliance, Inc. does not sell any items at this time.

**Concession sales**-no concession sales were made during 2013.

**Value of Contributed Services** – non governmental support-this would include services donated by lawyers, architects, construction workers, etc. The Gamble Plantation Preservation Alliance, Inc. has not currently received any donated services from non governmental support.

**Investment and dividends:** Dividends and interest income – monthly interest from Community Bank for the Gamble Plantation Preservation Alliance, Inc. checking account, Money Market, and Certificates of Deposit. The Gamble Plantation Preservation Alliance, Inc. has no other investments from which to receive dividends or interest.

**Investment and dividends:** Gain on sale of investments-the Gamble Plantation Preservation Alliance, Inc. has not purchased or sold any stocks, bonds, or other investment property.

**Other**-cash or other sources of revenue not detailed above. The Gamble Plantation Preservation Alliance, Inc. has received no such items.

**Net assets released from restrictions**- revenues that have been released from either temporarily restricted or permanently restricted status via an approved motion submitted to and voted on by the Board of Directors of the Gamble Plantation Preservation Alliance, Inc.

- (3) **Investments** The Gamble Plantation Preservation Alliance, Inc. currently has no investments.

Financial Statement Disclosures

Citizen support Organization

Ending December 31, 2013

Gamble Plantation Preservation Alliance, Inc.

(4) **Fixed Assets** The Gamble Plantation Preservation Alliance, Inc. currently has no fixed assets.

(5) **Net Assets** The cash deposited in Community Bank checking account is the only net asset of the Gamble Plantation Preservation Alliance, Inc.

(6) **Commitments and Contingencies** The Gamble Plantation Preservation Alliance, Inc., currently has no commitments or contingencies.

(7) **Related Party Transactions** The Gamble Plantation Preservation Alliance, Inc., currently has no related party transactions.

(8) **Partnership in Parks (PIP)** The Gamble Plantation Preservation Alliance, Inc., had no PIP's during 2011.

(9) **Value of Contributed Services** There are three categories that make up value of contributed services. The categories and definitions are as follows:

**Staff Support** – includes salaries, benefits, travel, training, and all other related staff costs that are in direct support of the Gamble Plantation Preservation Alliance, Inc., and are not part of their normal duties and responsibilities.

Staff support costs for 2013 are \$277.00.

**Park Facilities** – the cost of any and all facilities utilized for the support of the Gamble Plantation Preservation Alliance, Inc. for 2013 are \$150.00.

**Park Admission Waived Fees** – the cost of the \$6.00 admission fees to the Gamble Plantation Mansion waived for the 2013 Plantation Festival total \$8,700.00.

The value of contributed services is proved by the staff of the Gamble Plantation Historic State Park, Division of Recreation and Parks, Department of Environmental Protection, State of Florida.

(10) **Allocation of Joint Costs** The Gamble Plantation Preservation Alliance, Inc., incurred no joint costs during 2013.

(11) **Amendment of the CSO Agreement** No amendments to the CSO agreement were made during 2013.

(12) **Merger** The Gamble Plantation Preservation Alliance, Inc. has not entered into any mergers during 2013.