



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: Hontoon Island Foundation CSO, Inc.
Mailing Address: 2309 River Ridge Rd, DeLand, FL 32720
Telephone Number: 386-490-4497 Website Address (if applicable): www.hontooncso.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.

Brief Description of the CSO's Mission:

To support Hontoon Island State Park through fund raising activities, making expenditures and distributions to or for the direct or indirect benefit of the state park system or Hontoon Island State park.

Brief Description of the CSO's Results Obtained:

Playground
Outboard motors for svc vehicles
Maintaining Island Store

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

Replacement Ray motor for park ferry
Maintain island store
Purchase Kubota for park use
Add WiFi for marina area

- 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

Hontoon Island Foundation CSO, Inc.

CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of **Hontoon Island Foundation CSO, 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 **Hontoon Island Foundation CSO, 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.

PERSONAL STATEMENT OF ASSETS AND LIABILITIES

Hontoon Island CSO

7/1/2013

Assets	Amount / Worth
CASH	
Cash on hand	31,365.97
Cash in savings deposits	0.00
Cash in current deposits	0.00
Others (<i>retirement funds, emergency funds, etc.</i>)	0.00
PROPERTIES (current or market value)	
Real estate	0.00
Vehicles	0.00
Furnitures	150.00
Appliances/Office Equipment	750.00
Store Inventory	3,819.00
RECEIVABLES	
Personal loans	0.00
Notes & contracts receivable	0.00
INVESTMENTS	
Certificates of deposit (<i>time deposits, etc.</i>)	0.00
Securities (<i>stocks, bonds, mutual funds, etc.</i>)	0.00
Business investments (<i>worth of shares, etc.</i>)	0.00
Insurance policies (<i>cash surrender value</i>)	0.00
Other assets (<i>specify</i>)	0.00
Other assets (<i>specify</i>)	0.00
Total Assets	36,084.97
Liabilities	Amount / Worth
LOANS AND PAYABLES	
Credit Card Debts	0.00
Housing Loan	0.00
Auto Loan	0.00
Salary Loan	0.00
Other Loans (<i>credit to friends, etc.</i>)	0.00
INVESTMENT DEBTS	
Business debts	0.00
Insurance debts	0.00
Other investment debts	0.00
Other liabilities (<i>specify</i>)	0.00
Other liabilities (<i>specify</i>)	0.00
Total Liabilities	0.00
NET WORTH	36,084.97

Hontoon Island CSO Statement of Cash Receipts, Disbursements
and Scholarships Paid
for Year ended June 30, 2013

FY 2012 7/1/12 - 6/30/13

Actual

Receipts:

Store Sales	
Firewood	\$7,057.86
Ice	\$1,654.59
Drinks	\$5,241.39
Ice Cream	\$5,962.14
Food	\$2,869.44
T-Shirts	\$2,676.31
Hats	\$626.75
Maps	\$626.16
Books	\$484.51
Artwork	\$0.00
Souvenirs	\$1,543.06
Camp Equipment	\$2,073.34
Fishing Equipment	\$515.02
Sundries	\$931.15
Other	\$0.00
Sales Tax	\$2,087.74
Donations	\$5,614.72
Memberships	\$925.00
Recycling	\$154.10
Total Income	\$41,043.28

Disbursements:

FI Dept Revenue	\$2,172.20
Accounting Fee	\$0.00
Bank Charges	\$9.00
Membership	\$0.00
Postage	\$60.78
Office Supplies	\$168.54
Park Improvements	\$1,054.53
Store Inventory	
Firewood	\$2,195.00
Ice	\$1,321.65
Coca Cola	\$3,530.52
Ice Cream	\$3,950.33
Dollar Tree	\$406.47
Apparel	\$1,687.87
Wilcor	\$2,250.05
Pollard Bait	\$572.19
Sam's Club	\$1,158.47
Walmart	\$977.25
Books	\$211.60
Other	\$2,100.01
Store fixtures	\$0.00
Pest Control	\$900.00
Tinker Graphics	\$179.40
State fees	\$0.00
Credit Card Fees	\$200.39
Jean reimbursments	\$881.30
Total Disbursements	\$25,987.55
Net Income	\$15,055.73

Beginning Cash Balance:	\$18,240.25
Ending Cash Balance:	\$31,365.97
(Decrease)/Increase:	\$13,125.72
Net Cash Difference (Note 1):	\$1,930.01

Notes:

1. Net cash difference is a product of checks written in previous fiscal year clearing in current fiscal year and charges allocated to vendors but checks not cleared at end of fiscal year.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	0	0		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	0	0		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	0	0		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	0	0	0	0
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	0	0	0	0
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0
9 Other employee benefits	0	0	0	0
10 Payroll taxes	0	0	0	0
11 Fees for services (non-employees):				
a Management	0	0	0	0
b Legal	0	0	0	0
c Accounting	0	0	0	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	0	0	0	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	0	0	0	0
12 Advertising and promotion	60.78			60.78
13 Office expenses	168.54	168.54	0	0
14 Information technology	0	0	0	0
15 Royalties	0	0	0	0
16 Occupancy	0	0	0	0
17 Travel	881.30			881.30
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	0	0	0	0
20 Interest	0	0	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	0	0	0	0
23 Insurance	0	0	0	0
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Store Inventory	20,361.41	20,361.41		
b Park Improvements	1054.53	1054.53		
c Pest Control	900.00	900.00		
d Credit Card Fees	200.39	200.39		
e All other expenses	2360.60	2360.60		
25 Total functional expenses. Add lines 1 through 24e	25987.55	25,045.47		942.08
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

July 1, 2013

To Whom it May Concern

Financial Disclosure for Hontoon Island Foundation, CSO, Inc.
FEIN 59-3199299

The Hontoon Island Foundation, CSO, Inc., hereafter referred to as the CSO, exists to support and enhance the mission of the Hontoon Island State Park through volunteer service and fundraising. Our most significant fundraising activity is centered in the sale of food, beverages and sundries at the store located in the main Hontoon Island State Park building. The store is manned by volunteers and provides the main source of income for the CSO. Other sources of income include donations, membership dues and donations made for food at events aimed at raising public awareness of the CSO activities.

The CSO utilizes cash basis accounting and has no capital assets or significant investments. The CSO is recognized by the IRS as a 501.c.3 tax exempt foundation and has no paid employees. The CSO had gross receipts of \$41,043.28 for fiscal year 2012 (7/1/2012-6/30/2013) and was not required to file a 990. The CSO used the IRS provided e-postcard to satisfy our tax filing requirements for fiscal year 2012.

The CSO provides some mileage re-imbusement for volunteers documenting substantial travel on the behalf of the CSO and has provided some funding to purchase meal portions at Board meetings. Beyond those stated payments, there are no other financial transactions which involve Board members or significant donors.


Patrick M. Fox
Treasurer