



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: Friends of Maclay Gardens, Inc.

Mailing Address: 3540 Thomasville Road, Tallahassee, FL 32308

Telephone Number: 850-942-3625 Website Address (if applicable): <http://www.friendsofmaclaygardens.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:

The Friends of Maclay Gardens, Inc. (Friends) enhances, preserves, supports, and promotes the physical, cultural, recreational and horticultural features of Maclay Gardens.

Brief Description of the CSO's Results Obtained:

The Friends have sponsored the Tour of Gardens event for the past 20 years. This is an event where local residents open their gardens for public viewing. Recent years have generated over \$18,000 for the park. In the past several years, the Friends have sponsored a Jazz concert in the fall, bringing in hundreds of visitors. The Friends have also purchased property on the Park border to provide a buffer to the park as well as to allow for future growth. In addition to providing financial support to the Park and its mission, the entire Board has been donating their time and expertise.

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

The Friends will continue to provide financial support through its annual fundraising events. These funds will be used to purchase plants, materials, and landscape items (i.e. benches, sprinkler systems, etc.) to further enhance the Park. The Friends will actively work to secure an income stream and strengthen the CSO's community ties in order to insure the long term success of the Friends of Maclay Gardens, Inc.

- 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**

Friends of Maclay Gardens, Inc.

CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of Maclay Gardens, 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 Maclay Gardens, 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.

The Friends of Maclay Gardens, Inc.
Statement of Assets & Liabilities Resulting from Cash Transactions
For the Years Ended December 31,

Assets	<u>2013</u>	<u>2012</u>
Cash:		
Checking Account	\$ 89,045	\$ 78,292
Savings Account	251	251
Investments, at cost: (Note 3)		
Community Foundation Endowment Account	5,533	5,000
Certificate of Deposit	31,336	31,087
Inventories, at cost		
Fixed assets, at cost:		
Land	90,916	90,916
Total Assets	<u><u>\$ 217,081</u></u>	<u><u>\$ 205,546</u></u>
 Liabilities and Net Assets 		
Liabilities		
Mortgage Loan Payable-Centennial Bank	\$ 33,243	\$ 39,134
Total Liabilities	<u>33,243</u>	<u>39,134</u>
Net Assets		
Unrestricted:		
Available for operations	183,838	166,412
Total Unrestricted	<u>183,838</u>	<u>166,412</u>
Temporarily restricted net assets	0	0
Permanently restricted net assets	0	0
Total Restricted Assets	<u>0</u>	<u>0</u>
Total Net Assets	<u>183,838</u>	<u>166,412</u>
Total Liabilities & Net Assets	<u><u>\$ 217,081</u></u>	<u><u>\$ 205,546</u></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
Receipts and other support							
Contributions			0			0	75
Grant			0			0	
Membership dues	3,375		3,375			3,375	3,945
Fees			0			0	
Special Events & Program Revenue:	39,062		39,062			39,062	26,495
Less expenses incurred for special events	8,929		8,929			8,929	7,237
Net Special Events & Program Revenue	30,133	0	30,133	0	0	30,133	19,258
Non-concession sales			0			0	
Workshops	20		20			20	370
Value of Contributed Services:							
Governmental support	21,821		21,821			21,821	21,387
Non governmental support			0			0	140
Investment and dividends:							
Dividends and Interest income	805		805			805	18
Gain on sale of investments			0			0	
Other	50		50			50	161
Net assets released from restrictions			0			0	
Total Receipts and other support	56,204	0	56,204	0	0	56,204	45,355
Land Payment							5732
Disbursements							
Program services	8,474		8,474			8,474	6,389
Management and general	8,483		8,483			8,483	8,946
Fundraising	21,821		21,821			21,821	28,942
Membership-Development			0			0	57
Total Disbursements	38,778	0	38,778	0	0	38,778	44,328
Change in net assets	17,426	0	17,426	0	0	17,426	8,264
Net assets at beginning of year		0				166,412	158,148
Net assets at the end of the year						183,838	166,412

Statement of Functional Expenses

	Program Services			Supporting Services			Totals	
	Other	Total Program Services	Management & General	Fundraising	Membership Development	Total Supporting Services	2013	2012
Personnel expenses								
Payroll taxes & employee benefits		0				0	0	
Total salaries & related expense	-	-	-	-	-	-	-	-
Contracted services								
Construction & design		-				-	-	
Landscape		-				-	-	
Other		-				-	-	
Total Contracted Services	-	-	-	-	-	-	-	-
Direct expenses								
Park Projects	8,354	8,354				-	8,354	6,383
Printing & publications		-	26			26	26	115
Conferences, conventions & meetings		-	322			322	322	
Postage, shipping & messenger	120	120				-	120	318
Volunteer Expenses		-	1,021			1,021	1,021	1,053
Special Events	8,929	8,929				-	8,929	7,237
Organization Dues		-	271			271	271	150
Staff support		-		14,164		14,164	14,164	14,778
Cost of park facilities		-		4,300		4,300	4,300	2,633
Cost of park revenues		-		3,046		3,046	3,046	3,976
Cost of Event Supplies		-		311		311	311	
Advertising		-				-	-	
Professional fees, trainers & demonstrators		-				-	-	
Office expenses		-	1,271			1,271	1,271	3,009
Telephone		-				-	-	359
Land-Mtg Interest/Property Tax		-	5,572			5,572	5,572	4,317
Total direct expenses	-	17,403	8,483	21,821	-	30,303	69,216	44,328
Total expenses before depreciation	-	17,403	8,483	21,821	-	30,303	47,706	44,328
Depreciation		-				-	-	
Total expenses after depreciation	-	17,403	8,483	21,821	-	30,303	47,706	44,328
Total Expenses beginning of year								
Total Expenses end of year	-	17,403	8,483	21,821	-	30,303	47,706	44,328

Financial Disclosure Statement for the year ended 12/31/2013

(1) Organization

The Friends of Maclay Gardens, 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 is attached. Registration does not imply endorsement, approval or recommendations by the State.

The Friends is funded primarily from contributions made by the members of the organization, within the State of Florida, as well as through special events held as fundraisers. These contributions are used to fund various projects and goods for support of the Alfred B. Maclay Gardens State Park.

(2) Summary of Significant Accounting Policies

(A) Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting. Under this method, the revenues are recognized when collected rather than when earned, and expenses are recognized when paid rather than when incurred. This basic approach is modified to include value of contributed services, and fixed assets and related depreciation or equity. The Friends have no employees and therefore no employee payroll. The Friends does not maintain inventory for resale purposes. No goods are sold, therefore no sales taxes are collected or reported.

(B) Basis of Presentation

Net Assets and revenues and expenses 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 - All revenues collected from membership fees and fund-raising activities

Temporarily Restricted Net Assets - None

Permanently Restricted Net Assets - Land purchase on Maclay Road

(C) Present CSO financial policies: Financial policies are on file to detail cash-handling procedures. Revenues collected for membership in the Friends are considered to be donations to the Friends. Tickets for attendance to special events are considered as donations, as well as collections for silent auction items.

(3) Investments

A summary of investments at December 31, 2010, is as follows:

Value of CDs at beginning of year	31,087
Funds Transferred to Checking Account to cover expenses	-0-
Value of CDs at end of year	31,336

An Endowment with the Community Foundation was established

In 2012	5,000
Contributions/Interest Earned, 2013	532
Value at EOY	5,532

(4) Fixed Assets

A summary of fixed assets at December 31, 2010, is as follows:

Land purchase on Maclay Road- Cost at Purchase	90,916
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(5) Net Assets

There are no temporarily restricted net assets.

(6) The value of contributed services (Government) is as follows:

Staff Support	14,164
Park Facilities	4,300
Park Purchases to Support Events	311
Park Admission Waived Fees	<u>3,046</u>
Total Value of Contributed Services	21,821

The value of Contributed Services is provided by the Alfred B. Maclay Gardens 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.

The value of contributed services (non-government) is the donor-established value of goods and services donated to the Friends in support of special events, projects or activities in the park. For 2013 donations represented a value of: \$3,375.00

(7) Park Projects- The following projects were paid for by FOMG for Maclay Gardens State Park:

Plants for the park	979.31
Trail signs	4,136.00
Camellia Christmas	776.59
Entrance plants	635.00
Gardner's Cottage cushions	1,004.00
Literacy event	23.18
Final Expenses for portable lighting project	<u>799.93</u>
TOTAL	<u>8,354.01</u>

Statement of Accomplishments and Goals**Fiscal Year 2013****Name of Citizen Support Group:**

Friends of Maclay Gardens, Inc.

Address:

3540 Thomasville Road

Tallahassee, FL 32309

Volunteer Hours Reported: 964**Total Membership: 120****2013 Board Members:** See Attached**Summary of Accomplishments:**

- Provided financial and volunteer assistance for programs and workshops presented by the park including: Kids Fishing Day, Literacy Events, Camellia Christmas and other programs presented for educational and recreational purposes
- Sponsored and presented special events to raise funds and increase public awareness of the park, including the annual Tour of Gardens, now in its 20th year, Moon Over Maclay (Jazz concert), an annual community scarecrow exhibit, and a Summer Arts Festival. All of these saw an increase in income and attendance
- Purchasing property adjacent to the park on Maclay Road to provide a secondary access road into and out of the park, important to the safety of park visitors and personnel
- Continued to promote the endowment fund established in 2012 with the Community Foundation of North Florida
- Provided landscaping design and installation assistance for the park entrance areas and continued to provide replacement plants in all areas of the historic Gardens
- Help board member development retreat Initiated community/corporate partnerships (Tour of Gardens and AAA South)
- Improved association website, especially with its ability to be more interactive and collect funds for events admission and membership
- Re-designed membership materials
- Provided funding for the repair and rehabilitation of historic century plant sculpture/fountain in walled garden
- Provided funding for the repair of the 6 seat golf cart used by park personnel for park visitor use
- Provided funding and assisted with the installation of way finding signs for the Lake Overstreet Trails
- Contributed funds (\$1000) for the district Volunteer Appreciation Day
- Represented Maclay Gardens State Park at the Market Square District Partnership

Statement of Goals for 2014:

- Continue to provide plants for Gardens refurbishment as needed
- Support Gardens work by providing rental fees for lift equipment to accomplish pruning tasks
- Increase the endowment fund with the Community Foundation of North Florida
- Develop, maintain, and expand community / corporate partnerships for sponsorship of various association events
- Continue to seek grants for ADA amenities for the park, and other improvements that grant funds may be utilized to accomplish
- Continue to seek ways to increase membership and to more effectively serve members
- Provide equipment and amenities for the park on an on-going basis, when the park budget does not cover needed items. Some examples include materials necessary for volunteer support and field equipment for interpretive programs