



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: Friends of Manatee Springs Parks, Inc.
Mailing Address: 11650 NW 115th St Chiefland, FL 32626
Telephone Number: (352) 493-6072 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: The Friends of Manatee Spring State Parks mission is to support park operations by conducting programs and activities, sponsoring research, promotions, fundraisers, request and receive grants, funding and contributions. The corporation is exclusively for charitable purposes in the support of the park and to assist in providing resource based recreation while preserving, interpreting, and restoring natural and cultural resources.

Brief Description of the CSO's Results Obtained: The Friends group has provided much needed funding, materials, tools and support in assisting the park(s) with completion on various projects exceeding \$24,000.

Brief Description of the CSO's Plans for Next Three Fiscal Years: The Friends Group will continue supporting park projects and events as well as recruitment and volunteer efforts.

- 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**

CSO Code of Ethics – June 2014

FRIENDS OF MANATEE SPRINGS PARKS, INC CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of Manatee Springs Parks, 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 Manatee Springs Parks, 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.

CSO Code of Ethics – June 2014

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.

FINANCIAL STATEMENT DISCLOSURE
(2012 - 2013 Fiscal Year)
FRIENDS OF MANATEE SPRINGS PARKS, Inc.

- (1) **Organization:** Friends of Any State Park, Inc (FOMSP,Inc) 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 of the 501 (c) (3). 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 or recommendation by the State.

The Friends is funded primarily from contributions made by the Friends of Manatee Springs Parks, Inc. within the state of Florida. These contributions are used to fund specific needs of the organization and the park.

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

A. The accompanying financial statements have been prepared on the modified 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 is modified to include the value of contributed services from FPS staff.

B. All assets of the Friends of Manatee Springs Parks, Inc. are currently classified as unrestricted net assets, as they have no donor or board imposed restrictions of their use.

- (3) **Value of Contributed Services**

Friends of Manatee Springs Parks, Inc. does not hold any events. The CSO only assist the Parks with their events including Manatee Springs and Fanning Springs and Nature Coast State Trail.

| | <u>2013</u> | <u>2012</u> |
|-----------------|-------------|-------------|
| Staff Support | 0 | 0 |
| Park Facilities | 0 | 0 |
| Park admission | <u>0</u> | <u>0</u> |
| | 0 | 0 |

Friends of Manatee Springs Parks, Inc. 2013
July 1, 2012 through June 30, 2013
Statement of Assets & Liabilities Resulting from Cash Transactions

| | Year Ended | 2013 | 2012 |
|---|------------|---------------|---------------|
| Assets | | | |
| Cash: | | | |
| Checking Account | | 15,707 | 10,494 |
| Savings Account | | 7,120 | 6,112 |
| Money Market Account | | | 0 |
| Investments, at cost: (Note 3) | | | 0 |
| Stocks | | | 0 |
| Bonds | | | 0 |
| Mutual Funds | | | 0 |
| CDs | | | 0 |
| Inventories, at cost | | | 0 |
| Fixed assets, at cost: | | | 0 |
| Property | | | 0 |
| Other | | | 0 |
| Total Assets | | <u>22,827</u> | <u>16,606</u> |
| Liabilities and Net Assets | | | |
| Liabilities | | | |
| Debt | | | |
| Total Liabilities | | <u>0</u> | <u>0</u> |
| Net Assets | | | |
| Unrestricted: | | | |
| Available for operations | | 22,827 | 16,606 |
| Designated for long term investment | | 0 | 0 |
| Total Unrestricted | | <u>22,827</u> | <u>16,606</u> |
| Temporarily restricted net assets | | | |
| Permanently restricted net assets | | 0 | 0 |
| Total Restricted Assets | | <u>0</u> | <u>0</u> |
| Total Net Assets | | <u>22,827</u> | <u>16,606</u> |
| Total Liabilities & Net Assets | | <u>22,827</u> | <u>16,606</u> |

Statement of Cash Receipts, Expenditures, and Scholarships Paid

Friends of Manatee Springs Parks, 2013

| | 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 | | | 9,782 | | | 9,782 | 9,022 |
| Grant | | | 0 | | | 0 | 0 |
| Membership dues | | | 1,415 | | | 1,415 | 1,620 |
| Fees | | | 0 | | | | 0 |
| Special Events & Program Revenue: | | | 0 | | | | 0 |
| Less expenses incurred for special events | | | 0 | | | | 0 |
| Net Special Events & Program Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-concession sales | | | 0 | | | | 0 |
| Concession sales | | | 0 | | | | 0 |
| Value of Contributed Services: | | | | | | | |
| Governmental support | | | 0 | | | 0 | 0 |
| Non governmental support | | | 0 | | | 0 | 0 |
| Investment and dividends: | | | | | | | |
| Dividends and interest income | | | 0 | | | 0 | 0 |
| Gain on sale of investments | | | 0 | | | 0 | 0 |
| Other | | | 0 | | | 0 | 0 |
| Net assets released from restrictions | | | 0 | | | | 0 |
| Total Receipts and other support | 0 | 0 | 11,197 | 0 | 0 | 11,197 | 10,642 |
| Disbursements | | | | | | | |
| Program services | | | 4,382 | | | 4,382 | 8,394 |
| Management and general | | | 567 | | | 567 | 647 |
| Fundraising | | | 0 | | | 0 | 0 |
| Membership-Development | | | 0 | | | 0 | 0 |
| Total Disbursements | 0 | 0 | 4,949 | 0 | 0 | 4,949 | 9,041 |
| Change in net assets | 0 | 0 | 0 | 0 | 0 | 0 | |
| Net assets at beginning of year | | 0 | 16,606 | | | 16,606 | 15,927 |
| Net assets at the end of the year | | | 22,827 | | | 22,827 | 16,606 |

Financial Report

Friends of Manatee Springs Parks, Inc.
Fiscal Year 2011

Citizen Support Organization

Statement of Functional Expenses

Friends of Manatee Springs Parks, Inc. 2013

| | Program Services | Program Services | Total Program Services | Supporting Services | | Total Supporting Services | Totals | |
|---|------------------|------------------|------------------------|----------------------|------------------------------------|---------------------------|--------|-------|
| | | | | Management & General | Membership Fundraising Development | | 2013 | 2012 |
| Personnel expenses | | | | | | | | |
| Payroll taxes & employee benefits | | | | | | | | |
| Total salaries & related expense | | | | | | | | |
| Contracted services | | | | | | | | |
| Construction & design | | | | | | | | |
| Landscape | | | | | | | | |
| Other | | | | | | | | |
| Total Contracted Services | | | | | | | | |
| Direct expenses | | | | | | | | |
| Materials, supplies, equipment & rentals | | | 4,047 | 567 | | 4,614 | 4,614 | 8,609 |
| Printing & publications | | | 0 | 0 | | 0 | 0 | 70 |
| Conferences, conventions & meetings | | | | | | | | |
| Postage, shipping & messenger | | | 0 | 207 | | 207 | 207 | 222 |
| Food, entertainment & meals | | | | | | | | |
| Purchase for re-sale | | | | | | | | |
| Travel | | | | | | | | |
| Repairs & equipment maintenance | | | | | | | | |
| Insurance | | | | | | | | |
| Rent & utilities | | | | | | | | |
| Advertising | | | | | | | | |
| Professional fees, trainers & demonstrators | | | 98 | 30 | | 128 | 128 | 140 |
| Office expenses | | | | | | | | |
| Telephone | | | | | | | | |
| Miscellaneous | | | | | | | | |
| Total direct expenses | | | 4,145 | 804 | | 4,949 | 4,949 | 9,041 |
| Total expenses before depreciation | | | 4,145 | 804 | | 4,949 | 4,949 | 9,041 |
| Depreciation | | | | | | | | |
| Total expenses after depreciation | | | 4,145 | 804 | | 4,949 | 4,949 | 9,041 |
| Total Expenses beginning of year | | | 0 | 0 | | 0 | 0 | 0 |
| Total Expenses end of year | | | 4,145 | 804 | | 4,949 | 4,949 | 9,041 |