



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: Friends of Oleta River State Park, Inc.

Mailing Address: 3400 North East 163rd Street, North Miami Beach, FL, 33160

Telephone Number: 305-984-7011 Website Address (if applicable): friendsofoletariverstatepark.wildapricot.org

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 Oleta River State Park is a volunteer, nonprofit citizen support organization providing financial support for the preservation, protection and promotion of the park through sponsored events, fundraisers and activities.

Brief Description of the CSO's Results Obtained:

The CSO has increased membership, strengthened the board of directors, added new officers, and established community connections, including the city commissioner, Sunny Isles tourism development director, Florida International University, Royal Caribbean, Whole Foods, and The Miami Foundation. The CSO has worked on public relations and social media as well as changed over to Wild Apricot website to track membership and facilitate posting information. The CSO has done the research and set the groundwork for a future Seafood festival or similar fundraiser. The CSO has purchased numerous needed items for the park including two 7-passenger trams, batteries, solar panels, and various tools for the park.

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

In the next three fiscal years the CSO will continue to seek donations and grant money as well as create fundraising events to secure revenue for future projects and help supplement the park budget.

The CSO will determine the best annual event to engage the community and become a tradition for the Friends.

Future projects will be focused on improving and beautifying the park grounds.

The CSO will continue to explore the process of planning for a future environmental education and research center in collaboration with academic or corporate sponsorship.

- 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**

Model CSO Code of Ethics – June 2014

FRIENDS OF OLETA RIVER STATE PARK, INC. CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of Oleta River State Park, 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 Oleta River State Park, 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.

Model 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.

Friends of Oleta River State Park Inc.
December 31, 2013
Statement of Assets & Liabilities Resulting from Cash Transactions

	Year Ended	2013	2012
Assets			
Cash:			
Checking Account	\$	22,095	\$ 31,565
Fixed assets, at cost:			
Equipment, net		2,280	3,040
Total Assets		<u>24,375</u>	<u>34,605</u>
Liabilities and Net Assets			
Liabilities:			
Debt		-	-
Total liabilities		<u>-</u>	<u>-</u>
Net Assets			
Unrestricted:			
Available for Operations		24,375	34,605
Designated for long term investment		-	-
Total Unrestricted		<u>24,375</u>	<u>34,605</u>
Temporarily restricted net assets		-	-
Permanently restricted net assets		-	-
Total Restricted Assets		<u>-</u>	<u>-</u>
Total Net Assets		<u>24,375</u>	<u>34,605</u>
Total Liabilities & Net Assets	\$	24,375	\$ 34,605

Friends of Oleta River State Park Inc.
December 31, 2013
Statement of Cash Receipts, Expenditures, and Scholarships Paid

	<u>Unrestricted net assets</u>				<u>Totals</u>		
	<u>Operations</u>	<u>Designated for long term investment</u>	<u>Total unrestricted net assets</u>	<u>Temporarily restricted net assets</u>	<u>Permanently restricted net assets</u>	<u>2013</u>	<u>2012</u>
Receipts and other support:							
Donations	\$ 5,593	-	5,593	-	-	\$ 5,593	\$ 28,729
In Kind- CSO Support & Management:	-	-	-	-	-	-	-
Administrative	1,200	-	1,200	-	-	1,200	-
Maintenance & Labor support	3,850	-	3,850	-	-	3,850	-
Management & General Support	2,345	-	2,345	-	-	2,345	-
Membership Dues	260	-	260	-	-	260	-
Total Receipts and other support	<u>13,248</u>	<u>-</u>	<u>13,248</u>	<u>-</u>	<u>-</u>	<u>13,248</u>	<u>28,729</u>
Disbursements:							
Program services	13,141	-	13,141	-	-	13,141	14,531
In Kind- CSO Support & Management:	-	-	-	-	-	-	-
Administrative	1,200	-	1,200	-	-	1,200	-
Maintenance & Labor support	3,850	-	3,850	-	-	3,850	-
Management & General Support	2,345	-	2,345	-	-	2,345	-
Support services - management and general	2,181	-	2,181	-	-	2,181	782
Total Disbursements	<u>22,718</u>	<u>-</u>	<u>22,718</u>	<u>-</u>	<u>-</u>	<u>22,718</u>	<u>15,313</u>
Change in net assets	<u>(9,470)</u>	<u>-</u>	<u>(9,470)</u>	<u>-</u>	<u>-</u>	<u>(9,470)</u>	<u>13,416</u>
Net assets (defecit) at beginning of year	<u>\$ 34,605</u>	<u>-</u>	<u>34,605</u>	<u>-</u>	<u>-</u>	<u>\$ 34,605</u>	<u>\$ 21,189</u>
Net assets (deficit) at end of year	<u>\$ 25,135</u>	<u>-</u>	<u>25,135</u>	<u>-</u>	<u>-</u>	<u>\$ 25,135</u>	<u>\$ 34,605</u>

Friends of Oleta River State Park Inc.
December 31, 2013
Statement of Functional Expenses

	<u>Program Services</u>	<u>Support Services - Management and General</u>	<u>Total</u>	
			<u>2013</u>	<u>2012</u>
Equipment	10,989	-	10,989	3,705
Conferences, trainings and meetings	-	188	188	534
Miscellaneous	-	4	4	99
Events & Fundraising	269	-	269	3,811
Signage	-	300	300	1,125
Printing and Advertisement	-	1,245	1,245	1,884
Professional fees	-	445	445	250
Trail Materials	750	-	750	3,520
Supplies	51	-	51	211
Website Maintenance	1,082	-	1,082	175
Total expenses	<u>\$ 13,141</u>	<u>\$ 2,181</u>	<u>\$ 15,323</u>	<u>\$ 15,313</u>

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013
OLETA RIVER ADVENTURE ASSOCIATION INC.

NOTE 1- NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES

Friends of Oleta River State Park Inc. ("the Association") is a non-profit organization, incorporated in the State of Florida. The Association was formerly known as Oleta River Adventure Association Inc. until its name change on May 2011. The Association's purpose is to fund the bike patrol program, provide trail maintenance and membership drive activities at Oleta Park, which is located in North Miami Beach, Florida.

BASIS OF ACCOUNTING AND PRESENTATION

The financial statements of the Organization have prepared on the cash basis of accounting. Under the cash basis of accounting revenues are recognized when received and expenses are recognized when paid.

The Association follows the recommendations of the FASB Accounting Standards Codification, (ASC), under statement ASC 958 (SFAS No. 177), in its statement presentation. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

INCOME TAXES

The Organization is exempt from income taxes under the Internal Revenue Code Section 501(c)(3). This exemption is subject to periodic review by the Internal Revenue Code.

PROPERTY AND EQUIPMENT

Acquisitions of property and equipment in excess of \$500 are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method and equipment is depreciated over 5 years.

NOTE 1- NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

DONATED PROPERTY AND EQUIPMENT

Donated property and equipment are recorded as contributions at their estimate fair value at the date of donation. Such donations are reported as increases in unrestricted net assets. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

CONTRIBUTIONS

The Project accounts for contributions in accordance with FASBASC No. 605. Contributions, including unconditional promises to give, are recognized as revenues in the period received at their fair market value. Conditional promises to give are not recognized until they become unconditional; that is, when the conditions on which they depend are substantially met. Contributions, which are restricted by the donor, are reported as increases in unrestricted net assets if the restriction expires in the same year in which the contributions are recognized. All other donor-restricted contributions are reported as increased in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. All contributions receivable are due in less than one year.

DONATED SERVICES

Donated services are recognized as contributions in accordance with FASB ASC No. 605, if the services create or enhance non-financial assets, or require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers also provided fundraising and other services throughout the year that are not recognized as contributions in the financial statements since these are not susceptible to objective measurement or valuation.

EXPENSE ALLOCATION

The costs of providing various programs and other activities have been summarized on the functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2- PROPERTY AND EQUIPMENT

At December 31,2013, property and equipment consist of equipment costing \$3,800 and is reflected net of \$1,520 of accumulated depreciation.

NOTE 3- NET ASSETS

There are no temporarily or permanently restricted net assets at December 31,2013.

NOTE 4- DONATED SERVICES AND FACILITIES

The Project receives donated services from a variety of unpaid volunteers assisting the Program in its education programs. No amounts have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort under FASB ASC No. 605 have not been satisfied.