



Florida Department of Environmental Protection

CITIZEN SUPPORT ORGANIZATION

2015 REPORT

(pursuant to Florida Statute 20.058)

Citizen Support Organization (CSO) Name: Friends of San Felasco, Inc.

Mailing Address: 12720 NW 109th Lane, Alachua, Florida 32615

Telephone Number: (386) 462-7905 Website Address (if applicable): http://www.sanfelasco.net/

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:

Support San Felasco Hammock Preserve State Park as needed including (but not limited to) the following:

- Support special events (for example, Tour de Felasco bicycle ride, hand-launched Glider Festival, and Cops Against Cancer equestrian trail ride).
- Fund or perform special projects needed by the park (for example, fund repairs for park tractor).
- Maintain and enhance park trails and trail signage.
- Purchase, rent, and maintain equipment used to support the park.

Brief Description of the CSO's Results Obtained:

- Through special events met fundraising goals to fund and support the CSO's mission.
- Enhanced trails by rerouting bicycle trail for erosion control, improved trail signage, and held special work day to participate in Public Lands day.
- Purchased variety of equipment/tools and funded trail porta potty for patrons in park use.
- Repaired road to the glider field.
- Removed signage from trees as requested by park service.

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

- Continue to support the park as described in the preceding mission statement.
- Continue to fund critical park expenses when requested by the Park Manager as listed for the most recent fiscal year.

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 SAN FELASCO, INC CODE OF ETHICS

PREAMBLE

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

Adopted at regularly scheduled board meeting July 29, 2014.

Financial Statement Disclosure

(1) Organization

Friends of San Felasco, 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 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.

The Friends is funded primarily from contributions made by Friends of San Felasco within the state of Florida

(2) Summary of Significant Accounting Policies

(A) Basis of Accounting

The Friends prepares its financial statements using 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 when incurred. This basic approach is modified to include inventory, value of contributed services, fixed assets and related depreciation, liabilities for sales tax, employee payroll and pledges receivable from donors.

(B) Basis of Presentation

Net Assets and revenues and expenses (include gains & losses if reporting) 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 - Define based on CSO financial guidelines. Refer to Handbook page 3-3.

Temporarily Restricted Net Assets - Define based on CSO financial guidelines. Refer to Handbook page 3-4.

Permanently Restricted Net Assets - Define based on CSO financial guidelines. Refer to Handbook page 3-4.

(C) Present CSO financial polices are attached

(3) Investments

A summary of investments at June 30, 2014 is as follows:

	Accrual Fair Value		Cash Cost at purchase	
	2014	2013	2014	2013
Certificates of Deposit	\$0	0	\$0	\$0

Organization's Name : Friends of San Felasco
Fiscal Year: YE 6/30/13
Statement of Assets & Liabilities Resulting from Cash Transactions

	Year Ended	6/30/2014	6/30/2013
Assets			
Cash:			
Checking Account		9,014	20,467
Savings Account		36,537	19,509
Money Market Account			
Investments, at cost: (Note 3)			
Stocks			
Bonds			
Mutual Funds			
CDs		0	0
Inventories, at cost			
Fixed assets, at cost:			
Property			
Other			
Total Assets		45,551	39,976
Liabilities and Net Assets			
Liabilities			
Debt		0	0
Total Liabilities		0	0
Net Assets			
Unrestricted:			
Available for operations		45,551	39,976
Designated for long term investment		0	
Total Unrestricted		45,551	39,976
Temporarily restricted net assets		0	0
Permanently restricted net assets		0	0
Total Restricted Assets		0	0
Total Net Assets		45,551	39,976
Total Liabilities & Net Assets		45,551	39,976

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	YE 6/30/14	YE 6/30/13
Receipts and other support							
Contributions	4,046		4,046			4,046	653
Grant	0		0			0	0
Membership dues	4,813		4,813			4,813	3,363
Fees			0			0	0
Special Events & Program Revenue:	44,083		44,083			44,083	38,847
Less expenses incurred for special events	0		0			0	0
Net Special Events & Program Revenue	44,083	0	44,083	0	0	44,083	38,847
Non-concession sales			0			0	0
Concession sales			0			0	0
Value of Contributed Services:						0	0
Governmental support			0			0	0
Non governmental support			0			0	0
Investment and dividends:							
Dividends and Interest income	27		27			27	18
Gain on sale of investments			0			0	0
Other	0		0			0	150
Net assets released from restrictions			0			0	0
Total Receipts and other support	52,969	0	52,969	0	0	52,969	43,031
Disbursements							
Program services	43,098		43,098			43,098	28,985
Management and general	4,298		4,298			4,298	934
Fundraising	0		0			0	
Membership-Development	0		0			0	
Total Disbursements	47,396	0	47,396	0	0	47,396	29,919
Change in net assets	5,573	0	5,573	0	0	5,573	13,112
Net assets at beginning of year	26,864		26,864			26,864	26,864
Net assets at the end of the year	32,437		32,437	0	0	32,437	39,976

Statement of Functional Expenses

Program Services	Total Program Services	Supporting Services			Total Supporting Services	Totals	
		Management & General	Fundraising	Membership Development		YE6/30/14	YE6/30/13
Personnel expenses							
Payroll taxes & employee benefits	0				0	0	
Total salaries & related expense	0	0	0	0	0	0	0
Contracted services							
Construction & design	0				0	0	
Landscape	0				0	0	
Other	0				0	0	
Total Contracted Services	0	0	0	0	0	0	0
Direct expenses							
Materials, supplies, equipment & rentals	20733	0			0	20733	7537
Printing & publications	0	150			150	150	133
Conferences, conventions & meetings	522	0			0	522	307
Postage, shipping & messenger	0	131			131	131	133
Food, entertainment & meals	0	1770			0	1770	1921
Purchase for re-sale	0				0	0	0
Events	14134				0	14134	12724
Repairs & equipment maintenance	1386				0	1386	1111
Insurance	0				0	0	0
Rent & utilities	0				0	0	0
Advertising	0				0	0	0
Professional fees, trainers & demonstrators	0				0	0	90
Office expenses	0	562			562	562	84
Telephone	0				0	0	0
Park support (e.g., Park Manager requests: tractor repair and vet care for cracker horse)		3251					
Special projects (e.g., shed for host volunteers, changing facility, fr	4553				0	4553	5385
Miscellaneous (e.g., plaques, photo frames, and annual photo cont	0	204			204	204	494
Total direct expenses	0	43098	4298	0	0	4298	44145
Total expenses before depreciation	0	43098	4298	0	0	4298	29919
Depreciation	0				0	0	0
Total expenses after depreciation	0	43098	4298	0	0	4298	29919
Total Expenses beginning of year	0				0	0	0
Total Expenses end of year	0	43098	4298	0	0	4298	29919

Statement of Functional Expenses-Detail

	Tour de Felasco & Glider Festival	Other Expenses	Total Program Services	Totals	
				YE 6/30/14	YE 6/30/13
Personnel expenses					
Payroll taxes & employee benefits			0	0	
Total salaries & related expense			0	0	0
Contracted services					
Construction & design			0	0	
Landscape			0	0	
Other			0	0	
Total Contracted Services			0	0	0
Direct expenses					
Materials, supplies, equipment & rentals		20733	20733	20733	7537
Printing & publications			0	0	
Conferences, conventions & meetings		522	522	522	307
Postage, shipping & messenger			0	0	
Food, entertainment & meals		1770	1770	1770	1921
Purchase for re-sale			0	0	
Events	14134	0	14134	14134	12724
Repairs & equipment maintenance		1386	1386	1386	1111
Insurance			0	0	
Rent & utilities			0	0	
Advertising			0	0	
Professional fees, trainers & demonstrators			0	0	
Office expenses			0	0	
Telephone			0	0	
Special projects (e.g., shed for host volunteers, changing facility, free		4553	4553	4553	5385
Miscellaneous			0	0	0
Total direct expenses	14134	28964	43098	43098	28985
Total expenses before depreciation	14134	28964	43098	43098	28985
Depreciation			0	0	
Total expenses after depreciation	14134	28964	43098	43098	28985
Total Expenses beginning of year			0	0	
Total Expenses end of year	14134	28964	43098	43098	28985

Tabone, JulieAnne

From: Tony Ross <monapam@bellsouth.net> on behalf of info@sanfelasco.net
Sent: Thursday, July 17, 2014 6:59 AM
To: Tabone, JulieAnne
Cc: 'Kellie Ritari'; info@sanfelasco.net
Subject: FW: Form 990-N E-filing Receipt - IRS Status: Accepted

Hi JulieAnne. I'm forwarding confirmation of the Friends of San Felasco's most recent filing of form 990-N for the fiscal year July 1, 2013 through June 30, 2014.

Cheers!

Tony

-----Original Message-----

From: epostcard@urban.org [mailto:epostcard@urban.org]
Sent: Wednesday, July 16, 2014 5:41 PM
To: info@sanfelasco.net
Subject: Form 990-N E-filing Receipt - IRS Status: Accepted

Organization: FRIENDS OF SAN FELASCO INC

EIN: 59-3013724

Submission Type: Form 990-N

Year: 2013

Submission ID: 7800582014197ec16545

e-File Postmark: 7/16/2014 5:30:16 PM

Accepted Date: 7/16/2014

The IRS has accepted the e-Postcard described above. Please save this receipt for your records.

Thank you for filing.

e-Postcard technical support
Phone: 866-255-0654 (toll free)
email: ePostcard@urban.org

FRIENDS OF SAN FELASCO INC
12720 NW 109th Lane
Alachua, FL 32615