



Florida Department of Environmental Protection

CITIZEN SUPPORT ORGANIZATION
2014 REPORT

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: North Florida Springs Alliance, Inc.
Mailing Address: 3631 201st Path, Live Oak, FL 32060
Telephone Number: (229) 942-0323 Website Address (if applicable): www.northfloridaspringsalliance.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 North Florida Springs Alliance supports Florida's parks with the enhancement of park facilities, assists with park management, and the promotion of park activities.

Brief Description of the CSO's Results Obtained:

- 1) Built a 1 mile interpretive trail with educational kiosk and overlook in Wes Skiles Peacock Springs SP.
- 2) Enhanced several parks with tank benches, walkways, changing rooms, and anti-slip treads.
- 3) Conducted special events such as an annual skills workshop, National Public Lands Day service, Ecoday, and Great Suwannee River clean up in several parks.
- 4) Supported cave fauna monitoring park management and for research.
- 5) Obtained grants for the purchase of water quality monitoring equipment.
- 6) Performed graffiti removal in Ichetucknee Springs SP.
- 7) Purchased supplies and equipment for parks maintenance.
- 8) Performed educational outreach with exhibitions and public speaking events.
- 9) Maintained underwater guide lines in parks allowing cave diving

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

- 1) Staff/personnel development
- 2) Events /exhibits
- 3) Support fauna counts and water quality surveys
- 4) Trail maintenance
- 5) Fundraising
- 6) Increase membership
- 7) Increase community involvement and outreach
- 8) Budgetary needs of the park
- 9) Web site development
- 10) Increase NFSA activities at all parks
- 11) Increase membership participation
- 12) Newsletter development
- 13) Routine line assessment
- 14) ADA support of the parks

- 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**

North Florida Springs Alliance, Inc.
CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of North Florida Springs Alliance, 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 North Florida Springs Alliance, 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.

Adopted by the NFSA board July 18th 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.

NORTH FLORIDA SPRINGS ALLIANCE
Disclosure for Fiscal Year Ended December 31, 2013

Financial Statement Disclosures:

The financial statement disclosures present written explanation for entries in the Statement of Functional Expenses, Statement of Cash Receipts, Expenditures & Cash Balance, and Statement of Assets and Liabilities Resulting from Cash Transactions beginning with Note No. 3.

Notes No. 1 and No. 2 present an overview of the organization and accounting policies of The North Florida Springs Alliance (NFSA), Inc.

1. NFSA, Inc. is a not for profit organization incorporated October, 2008 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 of Florida. Registration does not imply endorsement, approval, or recommendations by the State of Florida.

NFSA, Inc. is funded primarily from contributions in the form of donations and memberships made by its members, located within the State of Florida, but are also represented throughout the United States of America. These contributions are used to fund the purchase of goods and services which will enhance the park Lafayette Blue Springs State Park, Wes Skiles Peacock Springs State Park, Suwannee River State Park, Madison Blue Springs State Park, & Troy Springs State Parks and its staff's presentation of the historic era represented by the park.

2. Summary of Significant Accounting Policies:

A. Basis of Accounting:

NFSA, Inc. 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 than 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 including gains and/or losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of NFSA, Inc and changes therein are classified and reported as follows:

UNRESTRICTED NET ASSETS: Defined as the difference between assets and liabilities which are not restricted legally or according to wishes of the donor.

TEMPORARILY RESTRICTED NET ASSETS: Defined as the difference between assets and liabilities which have either a time restriction (must be used by a time certain) or a purpose restriction (must be used for a certain purpose) which will expire once the condition has been satisfied.

NFSA, Inc currently has no assets which fall into this category.

PERMANENTLY RESTRICTED NET ASSETS: Defined as the difference between assets and liabilities which are restricted permanently or in perpetuity. This category could include funds which are contributed with stipulation that the principal be conserved and the interest or dividends be used according to the desires of the current board of Directors of NFSA, Inc . While the NFSA, Inc. have no such funds at present, they would consider such funds desirable and would encourage such donations despite the restrictions as to use of principal. This category could also include items of significant historical value which are contributed with restrictions and stipulations.

NFSA, Inc. currently have no assets which fall into this category, but would seek and accept funds with restrictions to use of principal only, and would not accept items as donations but would instead refer those making such donations to the appropriate park service official.

3. Investments:

At this time all funds are held in bank accounts, and a PayPal account. Thus, NFSA, Inc. has no investments, but as noted under No. 2, PERMANENTLY RESTRICTED NET ASSETS, would seek out and accept such donations providing that the only restriction were to conservation of principal.

4. Fixed Assets

As of December 31,2013 NFSA, Inc. does not have any fixed assets.

5. Net Assets

NFSA, Inc. does not currently have assets which are restricted in any manner. The FY 2013 net assets are held in bank funds which are available immediately without legal or donor imposed restrictions.

6. Commitments and Contingencies

The NFSA, Inc has no commitments or contingencies as of December 31, 2013.

7. Related Party Transactions

NFSA, Inc. is presently under no contracts

8. Partnership In Parks

NFSA, Inc. does not currently have a Partnership In Parks project to which they have committed.

9. Value of Contributed Services (Information provided by District & Park)

A summary of contributed services from State Park(s) as of December 31,

Staff Support	\$
Park Facilities	\$
Total Value of Contributed Services	\$ _____

The Value of Contributed Services is provided by State Park(s), Division of Recreation and Parks, Department of Environmental Protection, State of Florida staff. The Division of Recreation and Parks operates using a cash based method thus the information provided was derived using a cash basis.

Organization's Name : North Florida Springs Alliance

Fiscal Year: 2013

Statement of Assets & Liabilities Resulting from Cash Transactions

	Year Ended	2012	2013
Assets			
Cash:			
Checking Account		15,465.46	15,883.52
Savings Account		0.00	0.00
Money Market Account		0.00	0.00
Investments, at cost: (Note 3)		0.00	0.00
Stocks		0.00	0.00
Bonds		0.00	0.00
Mutual Funds		0.00	0.00
CDs		0.00	0.00
Inventories, at cost		206.00	3,319.75
Fixed assets, at cost:		0.00	0.00
Property		0.00	0.00
Other		0.00	0.00
Total Assets		<u>15,671.46</u>	<u>19,203.27</u>
Liabilities and Net Assets			
Liabilities		0.00	0.00
Debt		0.00	0.00
Total Liabilities		<u>0.00</u>	<u>0.00</u>
Net Assets			
Unrestricted:		0.00	0.00
Available for operations		15,671.46	19,203.27
Designated for long term investment		0.00	0.00
Total Unrestricted		<u>15,671.46</u>	<u>19,203.27</u>
Temporarily restricted net assets		0.00	0.00
Permanently restricted net assets		0.00	0.00
Total Restricted Assets		<u>0.00</u>	<u>0.00</u>
Total Net Assets		<u>15,671.46</u>	<u>19,203.27</u>
Total Liabilities & Net Assets		<u>15,671.46</u>	<u>19,203.27</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	1,090.00		1,090.00			1,090.00	
Grant			0.00			0.00	
Membership dues	2,070.00		2,070.00			2,070.00	
Fees			0.00			0.00	
Special Events & Program Revenue:			0.00			0.00	
Less expenses incurred for special events			0.00			0.00	
Net Special Events & Program Revenue	566.00	0.00	566.00	0.00	0.00	566.00	0.00
Non-concession sales	1,336.00		1,336.00			1,336.00	
Concession sales			0.00			0.00	
Value of Contributed Services:							
Governmental support			0.00			0.00	
Non governmental support			0.00			0.00	
Investment and dividends:							
Dividends and Interest income			0.00			0.00	
Gain on sale of investments			0.00			0.00	
Other			0.00			0.00	
Net assets released from restrictions			0.00			0.00	
Total Receipts and other support	5,062.00	0.00	5,062.00	0.00	0.00	5,062.00	0.00
Disbursements							
Program services			0.00			0.00	
Management and general			0.00			0.00	
Fundraising			0.00			0.00	
Membership-Development			0.00			0.00	
Total Disbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in net assets	5,062.00	0.00	5,062.00	0.00	0.00	5,062.00	0.00
Net assets at beginning of year							
Net assets at the end of the year							

Statement of Functional Expenses

	<u>Supporting Services</u>					<u>Totals</u>		
	Program Services	Total Program Services	Management & General	Fundraising	Membership Development	Total Supporting Services	2013	2012
Personnel expenses								
Payroll taxes & employee benefits		\$0.00				\$0.00	\$0.00	
Total salaries & related expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted services								
Construction & design	\$1,034.00	\$1,034.00				\$0.00	\$1,034.00	
Landscape		\$0.00				\$0.00	\$0.00	
Other	\$190.06	\$190.06				\$0.00	\$190.06	
Total Contracted Services	\$1,224.06	\$1,224.06	\$0.00	\$0.00	\$0.00	\$0.00	\$1,224.06	\$0.00
Direct expenses								
Materials, supplies, equipment & rentals	\$990.18	\$990.18				\$0.00	\$990.18	
Printing & publications		\$0.00				\$0.00	\$0.00	
Conferences, conventions & meetings		\$0.00				\$0.00	\$0.00	
Postage, shipping & messenger		\$0.00				\$0.00	\$0.00	
Food, entertainment & meals		\$0.00				\$0.00	\$0.00	
Purchase for re-sale	\$3,319.75	\$3,319.75				\$0.00	\$3,319.75	
Travel		\$0.00				\$0.00	\$0.00	
Repairs & equipment maintenance		\$0.00				\$0.00	\$0.00	
Insurance		\$0.00				\$0.00	\$0.00	
Rent & utilities		\$0.00				\$0.00	\$0.00	
Advertising		\$0.00				\$0.00	\$0.00	
Professional fees, trainers & demonstrators		\$0.00				\$0.00	\$0.00	
Office expenses		\$0.00				\$0.00	\$0.00	
Telephone		\$0.00				\$0.00	\$0.00	
Miscellaneous		\$0.00				\$0.00	\$0.00	
Total direct expenses	\$4,309.93	\$4,309.93	\$0.00	\$0.00	\$0.00	\$0.00	\$4,309.93	\$0.00
Total expenses before depreciation	\$5,533.99	\$5,533.99	\$0.00	\$0.00	\$0.00	\$0.00	\$5,533.99	\$0.00
Depreciation		\$0.00				\$0.00	\$0.00	
Total expenses after depreciation	\$5,533.99	\$5,533.99	\$0.00	\$0.00	\$0.00	\$0.00	\$5,533.99	\$0.00
Total Expenses beginning of year		\$0.00				\$0.00	\$0.00	
Total Expenses end of year	\$5,533.99	\$5,533.99	\$0.00	\$0.00	\$0.00	\$0.00	\$5,533.99	\$0.00

Suwannee River State Park
3631 201st Path
Live Oak, Florida 32060
(386) 362-2746

This Value of Contributed Services is provided by the staff of Suwannee River State Park, Division of Recreation and Parks, Department of Environmental Protection.

A summary of contributed services to **North Florida Springs Alliance, Inc.** for the period of January 1, 2013 to December 30, 2013 is as follows:

Staff Support:

The park contributed a total of \$ 672.54 in staff support services to North Florida Springs Alliance, Inc.

Staff support, including the time management spends at citizen support organization functions and activities, and park staff support of special events.

Cost of Park Facilities:

The cost of park facilities was \$ 30.00 to support the North Florida Springs Alliance, Inc.

The **costs of park facilities** which are normally rented for functions, and which are provided at no cost to the citizen support organization. The formula utilizes the current fee schedule for determining value.

Cost of Park Revenue:

The park fees waived for special events was \$ 150.00 in support of North Florida Springs Alliance, Inc.

Costs of park revenue when entrance fees are waived for special events. These shall be based on the \$2.00 per head fees as established for groups. Utilize the current fee schedule for determining value.

Total Value of Contributed Services: \$ 852.54