



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: Friends of St. Joseph State Parks, Inc.
Mailing Address: 8899 Cape San Blas Road, Port Saint Joe, Florida 32456
Telephone Number: (850) 527-5498 Website Address: <http://www.friendsofstjosephpeninsulastatepark.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 St. Joseph State Parks, Inc. (CSO) generate and provide resources and support for St. Joseph State Park and the Constitution Convention Museum State Park. Enhance, expand, and maintain services provided to the public, supporting the parks mission to provide resource based recreation while preserving the cultural and natural resources.

Brief Description of the CSO's Results Obtained:

Support has been provided to the park volunteer program, interpretive program and administration. The CSO provides community outreach and support and education. Special events and other park activities have been conducted or supported by the CSO.

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

CSO plans to continue to perform community outreach; support the park volunteer program; support interpretive programming and education; conduct a minimum of one special event annually and support other park events and activities; and conduct fund raising activities to support work projects that maintain, enhance and expand services to the public.

- 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 St. Joseph State Parks, Inc.
CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of the Friends of St. Joseph State 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 the Friends of St. Joseph State 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.

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.

Organization's Name: Friends of St. Joseph State Parks, Inc.
Fiscal Year Ending: September 30, 2013
Statement of Assets & Liabilities Resulting from Cash Transactions

	Year Ended	2013	2012
Assets			
Cash:			
Checking Account		\$30,089.00	\$33,780.00
Cash		\$0.00	\$0.00
Investments, at cost:			
Stocks		\$0.00	\$0.00
Bonds		\$0.00	\$0.00
Mutual Funds		\$0.00	\$0.00
CDs		\$0.00	\$0.00
Inventories, at cost		\$0.00	\$0.00
Fixed assets, at cost:			
Property		\$0.00	\$0.00
Other		\$0.00	\$0.00
Total Assets		<u>\$30,089.00</u>	<u>\$33,780.00</u>
Liabilities			
Accounts Payable		\$0.00	\$0.00
Sales Tax Payable		\$0.00	\$0.00
Total Liabilities		<u>\$0.00</u>	<u>\$0.00</u>
Liabilities and Net Assets		<u>\$30,089.00</u>	<u>\$33,780.00</u>
Net Assets			
Unrestricted:			
Available for operations		\$30,089.00	\$33,780.00
Designated for long term investment		\$0.00	\$0.00
Total Unrestricted		<u>\$30,089.00</u>	<u>\$33,780.00</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		\$30,089.00	\$33,780.00
Total Liabilities & Net Assets		<u>\$30,089.00</u>	<u>\$33,780.00</u>

Organization's Name: Friends of St. Joseph State Parks, Inc.

Fiscal Year Ending: September 30, 2013

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	3,077.00		\$3,077.00			\$3,077.00	\$2,170.00
Grant			\$0.00			\$0.00	\$0.00
Membership dues	1,560.00		\$1,560.00			\$1,560.00	\$824.00
Fees			\$0.00			\$0.00	\$0.00
Fundraising & Program Revenue:						\$0.00	\$0.00
Non-concession sales (Recycling)			\$0.00			\$0.00	\$0.00
Concession sales	31,376.00		\$31,376.00			\$31,376.00	\$25,424.00
Commissions from vending	673.00		\$673.00			\$673.00	\$270.00
Value of Contributed Services:			\$0.00			\$0.00	\$0.00
Governmental support			\$0.00			\$0.00	\$0.00
Non governmental support			\$0.00			\$0.00	\$0.00
Investment and dividends:			\$0.00			\$0.00	\$0.00
Dividends and interest income	34.00		\$34.00			\$34.00	\$28.00
Gain on sale of investments			\$0.00			\$0.00	\$0.00
Other			\$0.00			\$0.00	\$0.00
Net assets released from restrictions			\$0.00			\$0.00	\$0.00
Total Receipts and other support	36,720.00		\$36,720.00			\$36,720.00	\$28,716.00
Disbursements							
Park projects	6,900.00		\$6,900.00			\$6,900.00	\$0.00
Program services	1,250.00		\$1,250.00			\$1,250.00	\$0.00
Cost of Goods Sold	15,939.00		\$15,939.00			\$15,939.00	\$10,189.00
Management and general	5,946.00		\$5,946.00			\$5,946.00	\$7,030.00
Fundraising	0.00		\$0.00			\$0.00	\$123.00
Membership-Development	10,376.00		\$10,376.00			\$10,376.00	\$1,400.00
Total Disbursements	40,411.00	0.00	\$40,411.00	0.00	0.00	\$40,411.00	\$18,742.00
Change in net assets	(3,691.00)	0.00	-\$3,691.00	0.00	0.00	-\$3,691.00	\$9,974.00
Net assets at beginning of year						\$33,780.00	\$23,806.00
Net assets at the end of the year						30,089.00	\$33,780.00

Organization's Name: Friends of St. Joseph State Parks, Inc. Fiscal Year Ending: September 30, 2013
 Statement of Functional Expenses

	Program Services			Supporting Services			Totals	
	Park Projects	Concession Sales	Total Program Services	Management & General	Fundraising	Membership Development	Total Supporting Services	Total Governmental Support
Personnel expenses								
Payroll taxes & employee benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total salaries & related expense								
Contracted services								
Construction & design			0.00				0.00	0.00
Landscape			0.00				0.00	0.00
Other			0.00				0.00	0.00
Total Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Direct expenses								
Materials, supplies, equipment & rentals			0.00				0.00	0.00
Printing & publications	3,850.00		3,850.00				0.00	3,850.00
Conferences, conventions & meetings	10,658.00		10,658.00				0.00	10,658.00
Postage, shipping & messenger	100.00		100.00				0.00	100.00
Food, entertainment & meals	0.00		0.00				0.00	0.00
Cost of Goods Sold	15,939.00		15,939.00				0.00	15,939.00
Travel	0.00		0.00				0.00	0.00
Staff support	0.00		0.00				0.00	0.00
Cost of park facilities	6,900.00		6,900.00				0.00	6,900.00
Cost of park revenues	0.00		0.00				0.00	0.00
Advertising	132.00		132.00				0.00	132.00
Professional fees, trainers & demonstrators	1,250.00		1,250.00				0.00	1,250.00
Bank expenses	94.00		94.00				0.00	94.00
IRS expenses	798.00		798.00				0.00	798.00
Office Supplies	690.00		690.00				0.00	690.00
Total direct expenses	40,411.00	0.00	40,411.00	0.00	0.00	0.00	0.00	40,411.00
Total expenses before depreciation	40,411.00	0.00	40,411.00	0.00	0.00	0.00	0.00	40,411.00
Depreciation	0.00		0.00				0.00	0.00
Total expenses after depreciation	40,411.00	0.00	40,411.00	0.00	0.00	0.00	0.00	40,411.00
Total Expenses beginning of year			0.00				0.00	0.00
Total Expenses end of year	40,411.00	0.00	40,411.00	0.00	0.00	0.00	0.00	40,411.00

Organization's Name: Friends of St. Joseph State Parks, Inc.
Fiscal Year Ending: September 30, 2013
Financial Statement Disclosure

(1) Friends of St. Joseph State Parks, Inc.

Friends St. Joseph State Parks, Inc. (CSO) 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.

The Friends is funded primarily from contributions made by Friends of St. Joseph State Parks, Inc. within the State of Florida, as well as, individual contributions from park visitors. These contributions are used to fund projects at St. Joseph Peninsula State Park and Constitution Convention Museum State Park.

(2) Summary of Significant Accounting Policies

(A) Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis recognizing revenues when collected and expenses when paid. The modified cash basis approach is used to include inventory, the value of contributed services, fixed assets and related depreciation, liabilities from sales tax, employee payroll and pledges receivable from donors.

(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 as prescribed by the guidelines in the Nonprofit Handbook for Citizen Support Organizations. All CSO net assets, at the year ending September 30 2013, are unrestricted.

(C) CSO Financial Policies

Article IX of the Bylaws of Friends of St. Joseph State Parks, Inc. controls the handling of contracts, checks, deposits and funds. No further board financial policies have been adopted. At present, the CSO board of directors govern financial activities adhering to the CSO Handbook sample of recommended policies.

(3) Value of Contributed Services

A summary of contributed services from St. Joseph Peninsula State Park and Constitution Convention Museum State Park at fiscal year end is as follows:

	2013	2010
Staff support	\$178	\$0
Park facilities	\$0	\$0
Park admission waived fees	\$0	\$0
	<u>\$178</u>	<u>\$0</u>

The Value of Contributed Services is provided by the St. Joseph Peninsula State Park, Constitution Convention Museum 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.

Organization's Name: Friends of St. Joseph State Parks, Inc.
 Fiscal Year Ending: September 30, 2013
 Statement of Accomplishments and Goals

Name of Citizen Support Organization Friends of St. Joseph State Parks, Inc.
 Address 8899 Cape San Blas
 City, State, Zip Port St. Joe, FL 32456

Estimated Volunteer Hours 500 *** Total Memberships: 40

List of Citizen Support Organization Board Members

President	Dewey Blaylock	7750 Robinwood Drive	Port St. Joe, FL 32456	(850) 527-5498
Vice President	Bill McGee	6062 Anchor Lane	Port St. Joe, FL 32456	(850) 227-1893
Secretary	Steve Wheaton	215 Ninth Street	Port St. Joe, FL 32456	(850) 229-2989
Treasurer	David Sapte	797 Cape San Blas Road	Port St. Joe, FL 32456	(850) 227-7546
Asst. Treasurer	Gregg Williams	112 Florida Avenue	Port St. Joe, FL 32456	(314) 412-5516
Director	Mark Knapke	8899 Cape San Blas Rd	Port St. Joe, FL 32456	(850) 541-2795
Director	Crystal Follin	212 Desoto Street	Port St. Joe, FL 32456	(850) 896-5522

Summary of accomplishments

Refer to President's Report dated February 13, 2014.

Summary of goals for the upcoming year

Refer to memo dated March 1, 2014 from Mark Knapke, Park Manager.

*** No volunteer hours were recorded on the park Manpower Augmentation Report for this financial period. Hours are estimated based on work done and meeting minutes.