



Florida Department of Environmental Protection

CITIZEN SUPPORT ORGANIZATION

2015 REPORT

(Pursuant to Florida Statute 20.058)

Citizen Support Organization (CSO) Name: Stephen Foster Citizens Support Organization

Mailing Address: PO Box 666, White Springs, Fl. 32096

Telephone Number: _____ Website Address (if applicable): www.stephenfostercso.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:

Preservation of the nature, history & culture of Stephen Foster Folk Culture State Park and Big Shoals Public Lands. We work with the Florida Park Service to enhance, protect, and promote the parks.

Brief Description of the CSO's Results Obtained:

This year the CSO received a grant from Visit Florida called "Off the Beaten Path". We are marketing the day to day use of the parks natural resources. The hiking, biking, canoeing, and horse trails are available on a phone app. We also joined the associated organizations that do these activities and are linked to their web sites. The Festival of Lights that the CSO sponsors is the largest event in the park system. The CSO donated \$27,000 towards the main entertainer at the Florida Folk Festival.

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

Continue to sponsor the Festival of Lights and Florida Folk Festival as well as all the other events at the parks. We have applied for funding under the Partners in Parks Program to build a new food pavilion to replace the very old structure which will be moved to Big Shoals.

- 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 – July 2014

Stephen Foster Citizen Support Organization, Inc. CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Stephen Foster Citizen Support Organization, 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 Stephen Foster Citizen Support Organization, 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 – July 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.

2013 Exempt Organization Business Tax Return
prepared for:

Stephen Foster Citizen Support Organization, Inc.
P.O. Box 666
White Springs, FL 32096

Kenneth M. Daniels, CPA PA
107 2nd Ave SE
Jasper, FL 32052

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 ▶ Do not enter Social Security numbers on this form as it may be made public.
 ▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning Jul 1, 2013, and ending Jun 30, 2014

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <u>Stephen Foster Citizen Support Organization, Inc.</u>		D Employer Identification Number <u>59-3135743</u>	
	Doing Business As		E Telephone number <u>(386) 397-4462</u>	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>P.O. Box 666</u>		City or town, state or province, country, and ZIP or foreign postal code <u>White Springs FL 32096</u>	
F Name and address of principal officer: <u>Carol Stob PO Box 782 White Springs FL 32096</u>			G Gross receipts \$ <u>427,414.</u>	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
J Website: ▶ <u>http://www.stephenfostercso.org/index.html</u>			H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: <u>1996</u> M State of legal domicile: <u>FL</u>	
H(c) Group exemption number ▶				

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>Support and benefit Stephen Foster Cultural Center</u>		

	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	<u>7</u>	
	4	<u>7</u>	
	5	<u>0</u>	
6	<u>2</u>		
7a	<u>0.</u>		
7b			
Revenue	8	<u>146,881.</u>	<u>74,687.</u>
	9	<u>137,876.</u>	<u>181,790.</u>
	10	<u>7,262.</u>	<u>6,144.</u>
	11	<u>46,729.</u>	<u>47,780.</u>
	12	<u>338,748.</u>	<u>310,401.</u>
	13	<u>55,432.</u>	<u>70,213.</u>
Expenses	14		
	15		
	16a		
	b	<u>0.</u>	
	17	<u>210,240.</u>	<u>320,540.</u>
	18	<u>265,672.</u>	<u>390,753.</u>
Net Assets or Fund Balances	19	<u>73,076.</u>	<u>-80,352.</u>
	20	<u>585,768.</u>	<u>479,979.</u>
	21	<u>38,573.</u>	<u>13,136.</u>
	22	<u>547,195.</u>	<u>466,843.</u>

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date	<u>12/29/14</u>
	<u>Carol Stob</u> Type or print name and title.	<u>President</u>	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	<u>Kenneth M. Daniels, CPA</u>	<u>Kenneth M. Daniels, CPA</u>	<u>12/29/14</u>
	Firm's name	Firm's EIN ▶ <u>20-8194632</u>	
	Firm's address	Phone no. <u>(386) 792-1906</u>	
<u>Jasper</u>		<u>FL 32052</u>	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

Support and benefit Stephen Foster Cultural Center

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 373,132. including grants of \$ 0.) (Revenue \$ 238,214.)

Promoted cultural awareness at the Stephen Foster Folk Culture Center via the following events:

Dulcimer Retreat, Elderhostel event, Festival of Lights, Florida Folk Festival, Old Time Music Camp, Quilt Shows, Rural Folklife Days, Antique Tractor Shows, Dulcimer Retreat, and numerous craft shows.

Approximately 29,856 individuals attended the Park's Festival of Lights. Over three thousand tickets were sold to the Folk Festival.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 373,132.

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c	Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 a	Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organizations or government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

BAA

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1 a			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1 b			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
1 c			
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2 a			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		
2 b			
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 a			
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O		
3 b			
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4 a			
b	If 'Yes,' enter the name of the foreign country: ▶ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
4 b			
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 a			
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 b			
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
5 c			
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6 a			
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6 b			
7 Organizations that may receive deductible contributions under section 170(c).			
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7 a			
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 b			
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 c			
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7 d			
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 e			
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 f			
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 g			
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
7 h			
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
8			
9 Sponsoring organizations maintaining donor advised funds.			
9 a	Did the organization make any taxable distributions under section 4966?		X
9 a			
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
9 b			
10 Section 501(c)(7) organizations. Enter:			
10 a	Initiation fees and capital contributions included on Part VIII, line 12.		
10 a			
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10 b			
11 Section 501(c)(12) organizations. Enter:			
11 a	Gross income from members or shareholders.		
11 a			
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
11 b			
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 a			
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
12 b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13 a	Is the organization licensed to issue qualified health plans in more than one state?		
13 a			
Note. See the instructions for additional information the organization must report on Schedule O.			
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13 b			
13 c	Enter the amount of reserves on hand		
13 c			
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 a			
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		
14 b			

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13. 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official. 15b Other officers of key employees of the organization. If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.) 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed Florida
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: Carol Stob, President PO Box 666 White Springs FL 32096-0666 (386) 397-2784

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Carol Stob President	6.00	X								
(2) Jerry Lawrence Bullard Vice President	2.00	X								
(3) Dianne Simmons Secretary	2.00	X								
(4) Scott Gay Treasurer	4.00	X								
(5) Tom Moore Member	1.00	X								
(6) Khyrs Kantarze Member	1.00	X								
(7) Julie Batusic Member	1.00	X								
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									

1 b Sub-total ▶
c Total from continuation sheets to Part VII, Section A ▶
d Total (add lines 1b and 1c) ▶

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes' complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions) . .	1 e 36,470.				
	f All other contributions, gifts, grants, and similar amounts not included above . .	1 f 38,217.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f ▶		74,687.			
PROGRAM SERVICE REVENUE	2 a Admissions/registration	Business Code 900099	153,948.	153,948.	0.	0.
	b Commissions	900099	18,151.	18,151.	0.	0.
	c Vending machine sales	900099	4,573.	4,573.	0.	0.
	d Workshop income	900099	2,991.	2,991.	0.	0.
	e Vendor fees	900099	1,698.	1,698.	0.	0.
	f All other program service revenue . . .		429.	429.	0.	0.
	g Total. Add lines 2a-2f ▶		181,790.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts) ▶		6,144.	6,144.	0.	0.
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties ▶					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss) . .				
	d Net rental income or (loss) ▶					
	7 a Gross amount from sales of assets other than inventory .	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses . . .				
		c Gain or (loss)				
	d Net gain or (loss) ▶					
	8 a Gross income from fundraising events (not including . . \$ _____ of contributions reported on line 1c). See Part IV, line 18.	a				
		b Less: direct expenses	b			
c Net income or (loss) from fundraising events ▶						
9 a Gross income from gaming activities. See Part IV, line 19.	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities ▶					
10 a Gross sales of inventory, less returns and allowances	a 164,793.					
	b Less: cost of goods sold	b 117,013.				
	c Net income or (loss) from sales of inventory ▶		47,780.	47,780.	0.	0.
Miscellaneous Revenue	11 a _____	Business Code				
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d ▶					
12 Total revenue. See instructions ▶		310,401.	235,714.	0.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	70,213.	70,213.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	24,154.	23,595.	559.	0.
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	30.	0.	30.	0.
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Bank fees</u>	25.	25.	0.	0.
b <u>Credit card fees</u>	5,526.	4,611.	915.	0.
c <u>Dues and subscriptions</u>	274.	274.	0.	0.
d <u>Instructors/performers fees</u>	1,477.	1,477.	0.	0.
e All other expenses	289,054.	272,937.	16,117.	0.
25 Total functional expenses. Add lines 1 through 24e.	390,753.	373,132.	17,621.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash — non-interest-bearing	211,033.	1	101,231.
	2	Savings and temporary cash investments	335,379.	2	341,545.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	450.	4	0.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	38,556.	8	36,883.
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	16,631.		
	b	Less: accumulated depreciation	16,311.	350.	320.
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	585,768.	16	479,979.	
LIABILITIES	17	Accounts payable and accrued expenses.	38,573.	17	13,136.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	38,573.	26	13,136.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	507,195.	27	466,843.
	28	Temporarily restricted net assets	40,000.	28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances.	547,195.	33	466,843.	
34	Total liabilities and net assets/fund balances	585,768.	34	479,979.	

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	310,401.
2	Total expenses (must equal Part IX, column (A), line 25)	2	390,753.
3	Revenue less expenses. Subtract line 2 from line 1	3	-80,352.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	547,195.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	466,843.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2 b	Were the organization's financial statements audited by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2 c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3 a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3 b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

BAA

Form 990 (2013)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization Stephen Foster Citizen Support Organization, Inc.	Employer identification number 59-3135743
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III – Functionally integrated d Type III – Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11 g (i)	
(ii) A family member of a person described in (i) above?	11 g (ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11 g (iii)	

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.')						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%

16a **33-1/3% support test – 2013.** If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

b **33-1/3% support test – 2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

17a **10%-facts-and-circumstances test – 2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶

b **10%-facts-and-circumstances test – 2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)	79,552.	60,782.	64,899.	146,881.	74,687.	426,801.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	116,377.	274,452.	185,013.	184,605.	229,570.	990,017.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	195,929.	335,234.	249,912.	331,486.	304,257.	1,416,818.
7 a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						1,416,818.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	195,929.	335,234.	249,912.	331,486.	304,257.	1,416,818.
10 a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	14,122.	7,799.	8,453.	7,262.	6,144.	43,780.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	14,122.	7,799.	8,453.	7,262.	6,144.	43,780.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total Support. (Add lns 9,10c, 11 and 12.)	210,051.	343,033.	258,365.	338,748.	310,401.	1,460,598.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	97.00 %
16 Public support percentage from 2012 Schedule A, Part III, line 15.	16	96.39 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	3.00 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	3.61 %

19 a 33-1/3% support tests — 2013. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33-1/3% support tests — 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information.
(See instructions).

Dashed lines for supplemental information input.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

► **Attach to Form 990, Form 990-EZ, or Form 990-PF**
► **Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2013

Name of the organization

Stephen Foster Citizen Support Organization, Inc.

Employer identification number

59-3135743

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year ► \$ _____

Caution: An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990EZ,

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization Stephen Foster Citizen Support Organization, Inc.	Employer identification number 59-3135743
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Florida Department of Environmental Protection 3900 Commonwealth Blvd M.S. 49 Tallahassee FL 32399	\$ 70,213.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Supplemental Financial Statements

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Employer identification number

Stephen Foster Citizen Support Organization, Inc.

59-3135743

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...?

Part II Conservation Easements.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution..., 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located..., 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIII, describe how the organization reports...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

Table with 2 columns: Amounts. Rows include: 1 a If the organization elected, as permitted under SFAS 116..., b If the organization elected, as permitted under SFAS 116..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If 'Yes,' explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Temporarily restricted endowment _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		16,631.	16,311.	320.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) 320.

Part VII Investments – Other Securities.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
(I) _____		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) . . . ▶		

Part VIII Investments – Program Related.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
(10) _____		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) . . . ▶		

Part IX Other Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
(10) _____	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
(10) _____	
(11) _____	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) . . . ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	310,401.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains on investments	2 a	
	b Donated services and use of facilities	2 b	
	c Recoveries of prior year grants	2 c	
	d Other (Describe in Part XIII.)	2 d	
	e Add lines 2 a through 2 d	2 e	
3	Subtract line 2 e from line 1	3	310,401.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a	
	b Other (Describe in Part XIII.)	4 b	
	c Add lines 4 a and 4 b	4 c	
5	Total revenue. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 12.)	5	310,401.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements.	1	390,753.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2 a	
	b Prior year adjustments	2 b	
	c Other losses	2 c	
	d Other (Describe in Part XIII.)	2 d	
	e Add lines 2 a through 2 d	2 e	
3	Subtract line 2 e from line 1	3	390,753.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a	
	b Other (Describe in Part XIII.)	4 b	
	c Add lines 4 a and 4 b	4 c	
5	Total expenses. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18.)	5	390,753.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information (continued)

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization: Stephen Foster Citizen Support Organization, Inc. Employer identification number: 59-3135743

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) <u>Florida Dept of Environme 11016 Lilian Saunders Dri White Springs FL 32096</u>	<u>59-6007353</u>			<u>70,213.</u>	<u>Book - cost</u>	<u>Ice machine, E</u>	<u>Improve Stephe</u>
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶
- 3 Enter total number of other organizations listed in the line 1 table ▶

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Pt I Line 2 _____ CSO reviews and approves items for Park improvement via its budgeting _____

Pt I Line 2 _____ process. Capital items are purchased and donated to Park. Donations _____

Pt I Line 2 _____ are recognized by the State of Florida via letter. _____

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2013, or fiscal year beginning Jul 1, 2013, and ending Jun 30, 2014.

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.

2013

Department of the Treasury
Internal Revenue Service

Name of exempt organization

Employer identification number

Stephen Foster Citizen Support Organization, Inc.

59-3135743

Name and title of officer

Carol Stob

President

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1 a Form 990 check here . . . ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1 b	<u>310,401.</u>
2 a Form 990-EZ check here . . . ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2 b	
3 a Form 1120-POL check here . . . ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3 b	
4 a Form 990-PF check here . . . ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b	
5 a Form 8868 check here . . . ▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5 b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2013 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Kenneth M Daniels CPA PA to enter my PIN 35743 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ 12/29/2014

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN 59670353622
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 12/29/2014

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2013)

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990, Page 10, Line 24e All Other Expenses (continued)

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Licenses and permits	1,395.	1,145.	250.	0.
Lodging	8,598.	8,598.	0.	0.
Meals and food	17,162.	16,773.	389.	0.
Equipment/supplies	0.	0.	0.	0.
Park fees	31,996.	31,996.	0.	0.
Payroll (reimb State of FL)	26,400.	26,400.	0.	0.
Postage	931.	649.	282.	0.
Printing	6,737.	6,682.	55.	0.
Professional fees	16,050.	2,050.	14,000.	0.
Rental equipment	2,085.	2,085.	0.	0.
Repairs and maintenance	19,848.	19,848.	0.	0.
Sponsor expenses	0.	0.	0.	0.
Supplies office	4,603.	3,727.	876.	0.
Supplies - other	26,511.	26,403.	108.	0.
Supplies miscellaneous	202.	202.	0.	0.
Transportation	3,672.	3,672.	0.	0.
Utilities	20,589.	20,589.	0.	0.
Phone	3,629.	3,629.	0.	0.
Travel	436.	436.	0.	0.
Insurance	2,132.	1,975.	157.	0.
Provider fees	92,251.	92,251.	0.	0.
Recognition	3,827.	3,827.	0.	0.

Supporting Statement of:

Form 990 p 9/Government Grants

Description	Amount
State of FL	33,970.
Columbia County, FL	2,500.
Total	<u>36,470.</u>

Supporting Statement of:

Form 990 p 9/Gross sales of inventory

Description	Amount
Craft Store	164,793.
Total	<u>164,793.</u>

Supporting Statement of:

Schedule I/Smart Wks Noncash Grt Amt-1

Description	Amount
Ice machine	2,592.
Toshiba external hard drive	513.
Portable aerial lift 49'	6,909.
Chickee Huts	39,800.
Windows 7 server	725.
Dechamps mat system - handicapped access	19,674.
Total	<u>70,213.</u>

**STEPHEN FOSTER CITIZEN SUPPORT
ORGANIZATION, INC.**

FINANCIAL STATEMENTS

For the Year Ended June 30, 2014
(With Summarized Financial Information for the
Year Ended June 30, 2013)

**STEPHEN FOSTER CITIZEN SUPPORT
ORGANIZATION, INC.**

BOARD OF DIRECTORS

June 30, 2014

Officers

Carol Stob	President
Jerry Lawrence Bullard	Vice President
Scott Gay	Treasurer
Dianne Simmons	Secretary

Board Members

Tom Moore	Board Member
Khrys Kantarze	Board Member
Julie Batusic	Board Member

**STEPHEN FOSTER CITIZEN SUPPORT
ORGANIZATION, INC.**

FINANCIAL STATEMENTS

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June 30, 2014
(With Summarized Financial Information for the Year
Ended June 30, 2013)

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FINANCIAL SECTION

KENNETH M. DANIELS
CERTIFIED PUBLIC ACCOUNTANT

107 2nd Ave S.E.
Jasper, FL 32052

Phone 386-792-1906
Fax 386-792-1925
kmdcpa@windstream.net

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Stephen Foster Citizen Support Organization, Inc.
White Springs, Florida

Report on the Financial Statements

I have audited the accompanying financial statements of the Stephen Foster Citizen Support Organization, Inc., a non-profit organization, which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United State of America; this includes the design, implementation, and maintenance of internal control relevant to the fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Stephen Foster Citizen Support Organization, Inc., as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Summarized Comparative Information

I have previously audited the Stephen Foster Citizen Support Organization, Inc.'s 2013 financial statements and my report dated November 22, 2013, expressed an unmodified opinion on those audited financial statements. In my opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated December 5, 2014, on my consideration of the Stephen Foster Citizen Support Organization, Inc.'s, internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Stephen Foster Citizen Support Organization, Inc.'s internal control over financial reporting and compliance.



Kenneth M. Daniels
Certified Public Accountant
December 5, 2014

FINANCIAL STATEMENTS

STEPHEN FOSTER CITIZEN SUPPORT ORGANIZATION, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2014

(With Summarized Financial Information as of June 30, 2013)

Assets	<u>2014</u>	<u>2013</u>
Current assets		
Cash	\$ 101,231	\$ 211,033
Certificates of deposit	341,545	335,379
Accounts receivable	-	450
Inventory	<u>36,883</u>	<u>38,556</u>
Total current assets	<u>479,659</u>	<u>585,418</u>
Fixed assets		
Improvements	899	899
Equipment	15,732	15,732
Accumulated depreciation	<u>(16,311)</u>	<u>(16,281)</u>
Total fixed assets	<u>320</u>	<u>350</u>
Total assets	<u>\$ 479,979</u>	<u>\$ 585,768</u>
Liabilities and Net Assets		
Current liabilities		
Accounts payable	<u>\$ 13,136</u>	<u>\$ 38,573</u>
Net assets		
Unrestricted	466,843	507,195
Temporarily restricted	<u>-</u>	<u>40,000</u>
Total net assets	<u>466,843</u>	<u>547,195</u>
Total liabilities and net assets	<u>\$ 479,979</u>	<u>\$ 585,768</u>

STEPHEN FOSTER CITIZEN SUPPORT ORGANIZATION, INC.

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2014

(With Summarized Financial Information for the Year Ended June 30, 2013)

Unrestricted Net Assets Revenues and Other Support	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	<u>2014</u>	<u>2013</u>
Revenues				
Craft Store				
Sales	\$ 175,161	\$ -	\$ 175,161	\$ 148,974
Sales tax	<u>(10,368)</u>	<u>-</u>	<u>(10,368)</u>	<u>(7,901)</u>
Net sales	164,793	-	164,793	141,073
Less cost of goods sold	<u>(117,013)</u>	<u>-</u>	<u>(117,013)</u>	<u>(94,344)</u>
Craft Store gross profit	<u>47,780</u>	<u>-</u>	<u>47,780</u>	<u>46,729</u>
Interest	6,144	-	6,144	7,262
Programs and events				
Admissions and registrations	153,948	-	153,948	108,218
Advertising	-	-	-	3,005
Commission	18,151	-	18,151	20,207
Grant	2,500	-	2,500	-
Vendor fees	1,698	-	1,698	1,175
Miscellaneous				
Other	429	-	429	342
Vending machine sales	4,573	-	4,573	4,066
Workshop income	<u>2,991</u>	<u>-</u>	<u>2,991</u>	<u>863</u>
Total revenues	<u>238,214</u>	<u>-</u>	<u>238,214</u>	<u>191,867</u>
Other support				
Contributions	38,217	-	38,217	123,786
Reimbursements - FL Dept of Environmental Protection	<u>33,970</u>	<u>-</u>	<u>33,970</u>	<u>23,095</u>
Total other support	<u>72,187</u>	<u>-</u>	<u>72,187</u>	<u>146,881</u>
Total revenues and other support	<u>310,401</u>	<u>-</u>	<u>310,401</u>	<u>338,748</u>
Expenses				
Program Services				
Craft Store	56,149	-	56,149	56,494
Park Support	66,527	-	66,527	42,068
Programs and events	<u>249,731</u>	<u>-</u>	<u>249,731</u>	<u>153,864</u>
Total program services	<u>372,407</u>	<u>-</u>	<u>372,407</u>	<u>252,426</u>
Supporting Services				
Management and general	18,346	-	18,346	13,246
Fundraising	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total supporting services	<u>18,346</u>	<u>-</u>	<u>18,346</u>	<u>13,246</u>
Total expenses	<u>390,753</u>	<u>-</u>	<u>390,753</u>	<u>265,672</u>

(Continued)

See notes to financial statements.

STEPHEN FOSTER CITIZEN SUPPORT ORGANIZATION, INC.

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2014

(With Summarized Financial Information for the Year Ended June 30, 2013)

(continued)	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2014</u>	<u>2013</u>
Change in net assets before reclassification	<u>\$ (80,352)</u>	<u>\$ -</u>	<u>\$ (80,352)</u>	<u>\$ 73,076</u>
Reclassifications - net assets released from restrictions				
Satisfaction of Seminole Indian Contribution restrictions	<u>40,000</u>	<u>(40,000)</u>	<u>-</u>	<u>-</u>
Change in net assets	<u>(40,352)</u>	<u>(40,000)</u>	<u>(80,352)</u>	<u>73,076</u>
Net assets at beginning of year	<u>507,195</u>	<u>40,000</u>	<u>547,195</u>	<u>474,119</u>
Net assets at end of year	<u>\$ 466,843</u>	<u>\$ -</u>	<u>\$ 466,843</u>	<u>\$ 547,195</u>

STEPHEN FOSTER CITIZEN SUPPORT ORGANIZATION, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2014

(With Summarized Financial Information for the Year Ended June 30, 2013)

Expenses	Program Services			Supporting Services		2014 Totals	2013 Totals
	Craft Store	Park Support	Programs & Events	Management and General	Fundraising		
Advertising	\$ 171	\$ 5,221	\$ 18,203	\$ 559	\$ -	\$ 24,154	\$ 12,740
Bank fees	-	25	-	-	-	25	36
Capital item contributions	-	29,688	39,800	725	-	70,213	55,432
Credit Card Fees	3,570	-	1,041	915	-	5,526	6,365
Dues and subscription	224	50	-	-	-	274	240
Instructors/performers fees	1,477	-	-	-	-	1,477	388
Insurance	1,975	-	-	157	-	2,132	250
Licenses and permits	265	-	880	250	-	1,395	2,203
Lodging	-	-	8,598	-	-	8,598	3,796
Meals and food	-	2,838	13,935	389	-	17,162	17,159
Equipment/supplies contributions	-	-	-	-	-	-	605
Park fees	-	-	31,996	-	-	31,996	7,938
Payroll (reimbursement to State)	26,400	-	-	-	-	26,400	27,700
Postage	438	10	201	282	-	931	1,377
Printing	-	1,283	5,399	55	-	6,737	7,814
Professional fees	-	-	2,050	14,000	-	16,050	9,519
Provider fees	252	-	91,999	-	-	92,251	41,447
Recognition	-	-	3,827	-	-	3,827	2,759
Rental equipment	-	61	2,024	-	-	2,085	1,649
Repairs and maintenance	4,477	15,300	71	-	-	19,848	13,204
Supplies office	3,247	281	199	876	-	4,603	3,236
Supplies other	533	11,211	14,659	108	-	26,511	26,439
Supplies miscellaneous	-	-	202	-	-	202	-
Transportation	-	-	3,672	-	-	3,672	573
Travel	-	-	436	-	-	436	41
Utilities - electric	10,104	102	10,383	-	-	20,589	18,895
Utilities - phone	3,016	457	156	-	-	3,629	3,837
Depreciation	-	-	-	30	-	30	30
Total expenses	<u>\$ 56,149</u>	<u>\$ 66,527</u>	<u>\$ 249,731</u>	<u>\$ 18,346</u>	<u>\$ -</u>	<u>\$ 390,753</u>	<u>\$ 265,672</u>

See notes to financial statements.

STEPHEN FOSTER CITIZEN SUPPORT ORGANIZATION, INC.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2014

(With Summarized Financial Information for the Year Ended June 30, 2013)

Cash flows from operating activities	<u>2014</u>	<u>2013</u>
Cash received from sales	\$ 175,161	\$ 148,974
Cash received from programs and events	176,297	132,155
Cash received from contributions	38,217	123,786
Cash received from reimbursements	33,970	23,095
Cash received from interest	6,144	7,262
Cash received from miscellaneous	8,443	5,271
Cash paid to/for personnel	(26,400)	-
Cash paid to suppliers, performers, and others	<u>(515,468)</u>	<u>(335,558)</u>
Net cash provided (used) by operating activities	<u>(103,636)</u>	<u>104,985</u>
Cash flows from investing activities		
Redemption (purchase) of certificates of deposit	<u>(6,166)</u>	<u>(7,237)</u>
Net increase (decrease) in cash	(109,802)	97,748
Cash - beginning	<u>211,033</u>	<u>113,285</u>
Cash - ending	<u>\$ 101,231</u>	<u>\$ 211,033</u>
Reconciliation of increase (decrease) in net assets to net cash used by operating activities		
Increase (decrease) in net assets	<u>\$ (80,352)</u>	<u>\$ 73,076</u>
Adjustments to reconcile increase in net assets to net cash provided (used) by operating activities		
Depreciation	30	30
Decrease (increase) in operating assets		
Accounts receivable	450	(450)
Inventory	1,673	(2,238)
Increase (decrease) in operating liabilities		
Accounts payable	<u>(25,437)</u>	<u>34,567</u>
Total adjustments	<u>(23,284)</u>	<u>31,909</u>
Net cash provided (used) by operating activities	<u>\$ (103,636)</u>	<u>\$ 104,985</u>
Noncash transactions	<u>\$ -</u>	<u>\$ -</u>

**STEPHEN FOSTER CITIZEN SUPPORT
ORGANIZATION, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2014

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose - The Stephen Foster Citizen Support Organization, Inc., was incorporated on December 21, 1988, as a Florida non-stock, not-for-profit corporation, with objectives and purposes as follows:

“to conduct programs and activities, sponsor research, sponsor promotions, raise funds, request and receive grants, funds, contributions, dues, and bequests of money, real and personal property; or acquire, receive, hold, invest, and administer, in its own name, securities, funds, objects of value, or other property, real or personal, and make expenditures and distributions to or for the benefit of the Florida Division of Recreation and Parks and the Stephen Foster Folk Culture Center State Park.”

The Organization’s activities are achieved through the following major programs:

Craft Store – The Craft Store specializes in refreshments, handcrafted objects, folk music, and Stephen Foster items.

Park Support – The Organization enhances visitors’ experiences in the Park through expenditures on maintenance, equipment, and infrastructure.

Programs and Events – Numerous folk events are funded and promoted by the Organization annually: Wild Azalea Festival, Antique Tractor and Engine Show, Florida Folk Festival, Rural Folklife Days, Quilt Show and Sale, Old Time Music Weekend, Dulcimer Retreat, Festival of Lights, and numerous craft demonstrations.

Revenues supporting these services are primarily state and local grants and reimbursements, special events’ fees, profits from the Park’s Craft Store (operated by the Organization), and contributions.

Basis of Accounting - The Stephen Foster Citizen Support Organization, Inc., follows standards of accounting and financial reporting prescribed for voluntary health and welfare organizations. It uses the accrual basis of accounting, which recognizes revenue when earned and expenses as incurred. Federal, state, local government, and public grants are recorded as support when performance occurs under the terms of the grant agreement.

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and are summarized on a functional basis in the Statement of

Activities. Expenses, which are associated with a program, are charged directly to that program based on specific identification.

Financial Statement Presentation

The financial statement presentation is presented as required by the Section 958, Not for Profit Entities, in the Financial Accounting Standards Board (FASB) Accounting Standards Codification.

Under the Codification, the Stephen Foster Citizens Support Organization, Inc., is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, which represents the expendable resources that are available for operations at management's discretion; temporarily restricted net assets, which represents resources restricted by donors as to purpose or by the passage of time; and permanently restricted net assets, which represents resources whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the organization.

Also in accordance with the above referenced Codification, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

It is the Organization's policy that contributions are reported in the period received as increases in unrestricted net assets if the applicable requirements are met during the year.

Revenue from grants is recognized when earned, generally, when the related costs are incurred under the grant agreement.

Expenses are reported as decreases in unrestricted net assets. When applicable, expirations of temporary restrictions on net assets are reported as net assets released from restrictions in the statement of activities (the donor-stipulated purpose has been fulfilled or time has elapsed or both).

Promises to Give – Based on FASB Codification 958-605-25, Contributions are recognized when the donor makes a promise to give to the Organization, that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporary 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.

Cash and Cash Equivalents - Cash equivalents consist of short-term, highly liquid investments, which are readily convertible into cash within ninety (90) days of purchase. At June 30, 2014, the Organization held no amounts that are considered a cash equivalent.

Property and Equipment - Property and equipment are valued at historical cost. Donated property and equipment are valued at estimated fair value at the date of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated assets to a specific purpose.

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.

Depreciation of property and equipment (with cost exceeding \$1,000 – lesser amounts are expensed) is computed using the straight-line method over the estimated useful lives of the respective assets carried at historical cost or fair market value. The estimated useful lives of the various classes of depreciable assets are as follows:

<u>Fixed Assets</u>	<u>Cost</u>	<u>Life (years)</u>
Improvements	\$ 899	7
Equipment	<u>15,732</u>	5
Total	16,631	
Accumulated depreciation	<u>(16,311)</u>	
Net property and equipment	<u>\$ 320</u>	

In the 2009 year, the Organization approved the donation of all future capital expenditures to the Stephen Foster Folk Culture Center State Park.

Donations to the Park (Florida Department of Environmental Protection) are documented via a Donated Property Report.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Unrestricted Support - The Organization reports contributions as unrestricted support when any donor imposed restrictions are met within the same reporting period in which the contribution is received.

Temporarily restricted net assets - At June 30, 2014, construction of nine different types of Chickee Huts was complete. As a result, all temporarily restricted net assets were released from the associated restrictions on the statement of activities.

At June 30, 2014, the Organization had no temporarily or permanently restricted net assets.

Contributed services and materials – The Organization receives contributed services from various individuals. When applicable, volunteer services are recorded in accordance with FASB Codification 958-605-25-16 if they: 1 create or enhance nonfinancial assets or 2 require specialized skills and are provided by the individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Uncertain Tax Positions – The Organization considered FASB Codification 740-10-50-15. As a result, it determined that the primary tax position of the Organization is its filing status as a tax exempt entity. In addition, the Organization determined that it is more likely than not that its tax positions would be sustained upon examination by the Internal Revenue Service (IRS).

Prior Year Summarized Comparative Information – The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended June 30 of the prior year, from which the summarized information was derived.

NOTE 2. CASH AND CERTIFICATES OF DEPOSIT

Cash includes amounts in demand deposits as well as short-term money market investment accounts. There were no restrictions on the cash balances at June 30, 2014.

The certificates of deposit are recorded at their carrying value which is the equivalent of fair value. The certificates of deposit consist of the following amounts with rates and maturities as indicated.

<u>Certificates of deposit</u>	<u>Amount</u>	<u>Rate</u>	<u>Maturity</u>
Vystar Credit Union			
xxxxxx7901	\$ 107,183	2.43%	8/22/2016
xxxxxx3053	<u>31,686</u>	1.75%	4/30/2017
Total Vystar Credit Union	<u>138,869</u>		
EverBank			
xxxxx2486	<u>44,120</u>	1.64%	12/6/2017
Columbia County Bank			
xxxx3236	<u>46,077</u>	1.98%	12/5/2016
Edward Jones			
xxx-xxx94-1-6	15,888	-	Monthly
	42,991	0.45%	12/4/2014
	<u>53,600</u>	2.70%	2/25/2015
Total Edward Jones	<u>112,479</u>		
Total certificates of deposit	<u>\$ 341,545</u>		

NOTE 3. INVENTORY

Under Contract #R-7599 with the Florida Department of Environmental Protection, the Organization operates the Craft Store within the Stephen Foster Folk Culture Center State Park.

Inventory within the Craft Store consists of purchased and consigned goods available for resale. The financial statements include only the purchased inventory since neither an asset nor liability exists for the consigned goods until a sale occurs.

For the consigned merchandise, the Organization recognizes ten to thirty percent of the sales price and remits the remainder to the consignee on a monthly basis.

Ending inventory is stated at the lower of cost or market, determined by the first-in/first-out method. Should inventory be donated, the donated items are valued at their fair market value at the date of transfer.

At June 30, 2014, the Organization's inventory was \$36,883 valued on the basis indicated above.

The detail of the major classes of inventory is indicated below.

<u>Department</u>	Items	
	<u>On Hand</u>	<u>Cost</u>
Artwork	113	\$ 940
Bath & Body	118	352
Books	440	2,975
Camp Store	488	861
Candles	161	398
Candy	3,001	928
Children	856	2,642
Civil War	50	381
Clothing	189	910
Craft books	3	-
Craft Square Mer	309	1,725
Fall Merchandise	17	47
FL Folk Fest	521	1,791
FL Musician	281	2,552
FL Park Svc	4,046	89
Folk toys	550	1,442
Food	1,734	4,041
Healing arts	8	60
Home	11	111
Jewelry	364	1,750
John Deere	25	291
Music	158	1,942
NCAA	262	1,241
Old Time Music	1	-
Seasonal	1,315	3,868
Stephen Fost	904	1,724
SF Souv	7,254	3,825
Total Inventory	<u>23,179</u>	<u>\$ 36,883</u>

NOTE 4. COSTS OF GOODS SOLD

The following is a summary of the components used to determine the Cost of Goods Sold in the accompanying Statement of Activities:

	<u>Craft Store</u>
Beginning inventory	\$ 38,556
Purchases	<u>115,340</u>
Available for sale	153,896
Less ending inventory	<u>(36,883)</u>
Cost of goods sold	<u>\$ 117,013</u>

NOTE 5. CONTINGENCIES

There is a contingent liability due to the fact that regulatory audits of the Organization's operations and project closeout procedures have not been completed for all projects administered. Any eventual expenses determined not to be in compliance with laws and regulations would be subject to repayment by the Organization.

The Organization's administration believes that all expenditures were significantly in compliance with applicable laws and regulations.

NOTE 6. INCOME TAXES

The Organization has been granted an exemption from income taxes under Internal Revenue Code, Section 501 (c)(3) as a non-profit corporation. As required by Internal Revenue Service (IRS) regulations, the Organization annually files a Form 990, "Return of Organization Exempt from Income Tax" with the Internal Revenue Service.

No taxes were owed by the Organization for the year ended June 30, 2014.

The three years ending June 30, 2012 through 2014 remain open and subject to audit by the IRS.

NOTE 7. CONTRIBUTED SERVICES AND FACILITIES

The Craft Store facility is located within the Park and owned by the State of Florida. The Organization receives "in-kind" building space (the Craft Store) as a donation from the State of Florida. The fair market value of the donated facilities has not been determined and accordingly, the financial statements do not include any expenses or related in-kind revenue.

The Organization also receives contributed services from various individuals.

The contributed services provided to the Organization during the year ending June 30, 2014, did not meet the revenue recognition criteria above (Note 1) and were not recorded.

In addition, the fair market value of the unrecorded donated services has not been estimated.

Volunteer services were provided to all programs.

NOTE 8. COMMITMENTS

Craft Store

The Organization has an agreement (DEP Contract #R-7599) with the Florida Division of Recreation and Parks to jointly operate the Craft Store at the Stephen Foster State Folk Culture Center. The Organization is responsible for all financial and purchasing needs of the Store. The Agreement was originally signed on November 2, 1999, and is renewed every five years.

The Organization also has an agreement with the Florida Department of Environmental Protection to serve exclusively as the Citizen Support Organization for the Park. The agreement continues indefinitely or until terminated under the agreement's provisions. The agreement allows use of the facilities, the conducting of fundraising events, meetings, and volunteer activities onsite, and any other activities allowed under the Organization's Articles of Incorporation.

NOTE 9. CONCENTRATION OF CREDIT RISK

The Organization has no policy requiring collateral or other security to support its deposits. At June 30, 2014, the Organization's bank balances were \$442,026. This entire balance was covered by federal depository insurance.

When applicable, the Organization has no policy requiring collateral or other security to support its receivables

NOTE 10. CONCENTRATION OF REVENUE SOURCES

Approximately 88% of the Organization's unrestricted revenues are derived from Craft Store profits, reimbursements from the Florida Department of Environmental Protection, and fees from the annual events held at the Park. A significant reduction in the level of these activities and funding, if this were to occur, could have an adverse effect on the Organization's programs and activities.

NOTE 11. RELATED PARTY TRANSACTIONS

Various board members consign items at the Craft Store operated by the Organization. The sales of the consigned items are immaterial to the financial statements.

NOTE 12. SUBSEQUENT EVENTS

The Organization's management has evaluated subsequent events through December 5, 2014, the date which the financial statements were available for issuance.

COMPLIANCE SECTION

KENNETH M. DANIELS
CERTIFIED PUBLIC ACCOUNTANT

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Stephen Foster Citizen Support Organization, Inc.
White Springs, Florida

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Stephen Foster Citizen Support Organization, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated December 5, 2014.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Stephen Foster Citizen Support Organization, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Stephen Foster Citizen Support Organization, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Stephen Foster Citizen Support Organization, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Kenneth M. Daniels
Certified Public Accountant
December 5, 2014

KENNETH M. DANIELS
CERTIFIED PUBLIC ACCOUNTANT

107 2nd Ave S.E.
Jasper, FL 32052

Phone 386-792-1906
Fax 386-792-1925
kmdcpa@windstream.net

MANAGEMENT LETTER

To the Board of Directors of
Stephen Foster Citizen Support Organization, Inc.
White Springs, Florida

I have audited the financial statements of the Stephen Foster Citizen Support Organization, Inc., as of and for the year ended June 30, 2014, and have issued my report thereon dated December 5, 2014.

I conducted my audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. I have issued my Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. Disclosures in that report, which is dated December 5, 2014, should be considered in conjunction with this management letter.

Prior Year Audit Findings and Recommendations

2013-001 Merchandise Inventory

Criteria: Consigned merchandise should be inventoried monthly with retainage of the procedure. The changes in inventory should form the basis for payments made to consignors. Monthly counts of purchased merchandise should be performed on a sample basis with an annual inventory of all merchandise performed at year end. The Craft Store's perpetual inventory should be adjusted to the physical count.

Condition: Monthly counts of consigned inventory were not retained. No periodic counts of purchased merchandise were performed throughout the year. There were no adjustments of the perpetual inventory to the actual count.

Cause: Craft Store manager failed to document the monthly consigned and purchased merchandise inventory counts and make adjustments to the perpetual inventory records.

Effect: Lack of support for payments made to consignors and possible undocumented loss of items.

Recommendation: Perform consigned inventory counts monthly and retain documentation. Spot-check merchandise inventory and compare ongoing (perpetual) to actual amounts. The monthly

and periodic spot-checks should be submitted to Park and Organization management for review and approval on a monthly basis. The perpetual inventory amounts should be adjusted for variances upon approval by Park and Organization management.

2013-002 Consignment Inventory

Criteria: Monthly checks are written to consignors based on the changes in consigned inventory amounts. These disbursements should be supported by the changes between the previous and current month's items.

Condition: Invoices were prepared based on the change in amounts but the actual inventory counts were not made available for review by management to ensure that the changes in consigned inventory agreed to the payments made.

Cause: Lack of prior and present month's inventory when checks are written for consigned items sold.

Effect: Possible errors in payments for consigned items.

Recommendation: Retain monthly inventories to support checks written for consigned items. The inventories should be available for review by the Organization's Board or Board's designee on a monthly basis. Payments should be agreed to the changes in inventory less the applicable commission.

2013-003 Reconciliation of Sales to Amounts Reported on the Sales Tax Returns

Criteria: To ensure the accuracy of the DR-15 Sales and Use Tax Return, amounts reported on the Return should be agreed to Craft Store's general ledger/deposit totals on a monthly basis.

Condition: For the year ending June 30, 2014, sales tax returns for the months of July through September 2013, December 2013, and January 2014 were not retained. Without the returns, a reconciliation of the deposits, general ledger amounts, and sales tax returns could not be performed.

Cause: The lack of agreement between the reported/posted amounts fails to identify deposits in the Craft Store account that are not reported on the DR-15.

Effect: Potential errors in reporting amounts on the Sales and Use Tax Return and general ledger.

Recommendation: Retain all sales tax returns. Reconcile total sales from the DR-15 to the sales/deposits reported monthly on the general ledger and bank statements to ensure that all taxable or nontaxable amounts are reported correctly.

Current Year Immaterial Audit Findings and Recommendations

2014-001 Cash – Outstanding Transactions

Criteria: Unclaimed property should be processed in accordance with *Florida Statutes* Chapter 717.

Condition: From my audit of cash, I noted that twenty-five checks remained outstanding from the 2012 year totaling \$611 and sixty-three checks from 2013 totaling \$3,429.

Cause: Failure to establish procedures for processing those items that do not clear the bank statement.

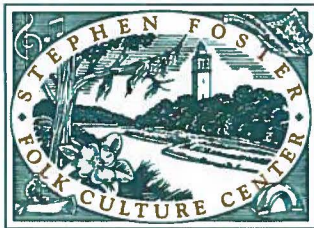
Effect: Possible violation of *Florida Statutes*.

Recommendation: Comply with the *Florida Unclaimed Property Reporting Instructions Manual*.

This management letter is intended solely for the information of the Stephen Foster Citizen Support Organization, Inc. and management and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Ken M Daniels".

Kenneth M. Daniels, CPA
December 5, 2014



Stephen Foster Citizen Support Organization

P.O. Box 666, White Springs, Florida 32096

(386) 397-2733

◆ STATE PARK ◆

THE LANDS. THE RIVER. THE TRADITIONS.

December 26, 2014

Kenneth M. Daniels
Certified Public Accountant
107 2nd Ave SE
Jasper, FL 32052

RE: Management Letter dated December 5, 2014

Dear Mr. Daniels:

The Stephen Foster Citizens Support Organization offers the following response to your Management Letter findings:

2013-001 Merchandise Inventory

Inventory will be taken on a monthly basis for all consigned inventory items. The supporting documentation will be retained and used as the basis for the monthly payments to consignors.

Random counts of purchased inventory will be made monthly and compared to the perpetual inventory. The perpetual inventory amounts will be adjusted as needed.

The inventories as well as the random counts will be submitted monthly to the Organization's Board and Park Management for review and approval.

2013-002 Consignment Inventory

For all future consigned inventory payments, a change in inventory report (see above response) will be presented along with a count of the physical inventory on hand.

This report will be presented as part of the disbursement package subject to review by a Board member prior to issuance of the vendor payment.

2013-003 Reconciliation of Sales to Amounts Reported on the Sales Tax Returns

Post month-end, sales per the general ledger will be agreed to the amounts reported on the Form DR-15. Any variances will be identified and corrections made as necessary.

Stephen Foster Citizen Support Organization

P.O. Box 666, White Springs, Florida 32096

(386) 397-2733

The monthly agreement will be provided to the Organization's Board of Directors and Park Management for review and approval.

2014-001 Cash – Outstanding Transactions

The *Florida Unclaimed Property Reporting Instructions Manual* will be followed. Checks will be reissued if possible and those that are not claimed will be forwarded to the State.

The Organization and Park staff continues in their efforts to improve internal controls and financial information via implementation of the above recommendations.

We appreciate the past efforts of the Park's staff in supporting the Organization's financial reporting and look forward to a joint continued effort.

If any additional information is needed, do not hesitate to contact me.

Sincerely,



Carol Stob
President, Stephen Foster Citizen Support Organization, Inc.