



**Florida Department of Environmental Protection  
CITIZEN SUPPORT ORGANIZATION ANNUAL REPORT**

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**Required Signatures:** No Signature

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Year: \_\_\_\_\_

Citizen Support Organization (CSO) Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Website Address (if applicable): \_\_\_\_\_

**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:



**Florida Department of Environmental Protection  
CITIZEN SUPPORT ORGANIZATION ANNUAL REPORT**

Brief Description of the CSO's Results Obtained:

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

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

# THE FRIENDS OF TOPSAIL HILL PRESERVE STATE PARK, INC. CODE OF ETHICS

## PREAMBLE

- (1) It is essential to the proper conduct and operation of The Friends of Topsail Hill Preserve State Park, Inc. (herein “CSO”) that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist.
- (2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of
- (3) The Friends of Topsail Hill Preserve State Park, Inc. board members, officers, and employees in the performance of their official duties.

## STANDARDS

The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees.

### **1. Prohibition of Solicitation or Acceptance of Gifts**

No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby.

### **2. Prohibition of Accepting Compensation Given to Influence a Vote**

No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity.

### **3. Salary and Expenses**

No CSO board member or officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a CSO board member or officer, as provided by law.

#### **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.

## THE FRIENDS OF TOPSAIL HILL PRESERVE STA

59-3733849

	2016	2015	DIFF
<b>FORM 990-EZ REVENUE</b>			
CONTRIBUTIONS, GIFTS, AND GRANTS.....	3,191	8,199	-5,008
MEMBERSHIP DUES AND ASSESSMENTS.....	1,705	2,080	-375
INVESTMENT INCOME.....	156	120	36
NET GAIN (LOSS) - NONINV. ASSETS/DISP....	0	14,474	-14,474
GROSS PROFIT (LOSS) - INVENTORY SALES....	42,959	34,796	8,163
OTHER REVENUE.....	0	2,337	-2,337
TOTAL REVENUE.....	48,011	62,006	-13,995
<b>EXPENSES</b>			
GRANTS AND SIMILAR AMOUNTS PAID.....	24,003	0	24,003
OCCUPANCY/RENT/UTILITIES/MAINTENANCE.....	588	0	588
PRINTING, PUBLICATIONS, AND POSTAGE.....	2,670	1,531	1,139
OTHER EXPENSES.....	18,760	48,913	-30,153
TOTAL EXPENSES.....	46,021	50,444	-4,423
<b>NET ASSETS OR FUND BALANCES</b>			
EXCESS OR (DEFICIT) FOR THE YEAR.....	1,990	11,562	-9,572
NET ASSETS/FUND BAL. AT BEG. OF YEAR.....	107,215	95,653	11,562
NET ASSETS/FUND BAL. AT END OF YEAR.....	109,205	107,215	1,990

COMPUTATION OF COST OF GOODS SOLD (FORM 990-EZ)

1. INVENTORY AT START OF YEAR.....	0.
2. PURCHASES.....	81,973.
3. COST OF LABOR.....	0.
4. ADDITIONAL 263A COSTS.....	0.
5. OTHER COSTS.....	0.
6. TOTAL (ADD LINES 1 THROUGH 5).....	<u>81,973.</u>
7. INVENTORY AT END OF YEAR.....	<u>14,870.</u>
8. COST OF GOODS SOLD (SUBTRACT LINE 7 FROM LINE 6).....	<u><u>67,103.</u></u>

Form 990-EZ

Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-1150

2016

Department of the Treasury Internal Revenue Service

- Do not enter social security numbers on this form as it may be made public. Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Open to Public Inspection

A For the 2016 calendar year, or tax year beginning, 2016, and ending,

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C THE FRIENDS OF TOPSAIL HILL PRESERVE STA, 755 GRAND BLVD STE B105-194, MIRAMAR BEACH, FL 32550. D Employer identification number 59-3733849. E Telephone number (850)-267-8330. F Group Exemption Number.

G Accounting Method: [X] Cash [ ] Accrual Other (specify). H Check [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: N/A. J Tax-exempt status (check only one) - [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527.

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other.

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 115,114.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I [X]

Table with columns for Revenue, Expenses, and Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received (3,191); 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments (1,705); 4 Investment income (156); 5a Gross amount from sale of assets other than inventory; 5b Less: cost or other basis and sales expenses; 5c Gain or (loss) from sale of assets other than inventory; 6 Gaming and fundraising events; 6a Gross income from gaming; 6b Gross income from fundraising events; 6c Less: direct expenses from gaming and fundraising events; 6d Net income or (loss) from gaming and fundraising events; 7a Gross sales of inventory, less returns and allowances (110,062); 7b Less: cost of goods sold (67,103); 7c Gross profit or (loss) from sales of inventory (42,959); 8 Other revenue (describe in Schedule O); 9 Total revenue (48,011); 10 Grants and similar amounts paid (SEE SCHEDULE O) (24,003); 11 Benefits paid to or for members; 12 Salaries, other compensation, and employee benefits; 13 Professional fees and other payments to independent contractors; 14 Occupancy, rent, utilities, and maintenance (588); 15 Printing, publications, postage, and shipping (2,670); 16 Other expenses (describe in Schedule O) (SEE SCHEDULE O) (18,760); 17 Total expenses (46,021); 18 Excess or (deficit) for the year (1,990); 19 Net assets or fund balances at beginning of year (107,215); 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year (109,205).

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2016)

**Part II Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II.

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments	78,755.	65,875.
<b>23</b> Land and buildings		
<b>24</b> Other assets (describe in Schedule O) <b>SEE SCHEDULE O</b>	28,460.	43,330.
<b>25 Total assets</b>	107,215.	109,205.
<b>26 Total liabilities</b> (describe in Schedule O)	0.	0.
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	107,215.	109,205.

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III.

What is the organization's primary exempt purpose? **SEE SCHEDULE O**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

<b>28</b> <u>ENHANCED VISITOR SERVICES AND INTERPRETIVE PROGRAMS AT THE PARK.</u>		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28 a</b>	46,021.
<b>29</b> _____		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29 a</b>	
<b>30</b> _____		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30 a</b>	
<b>31</b> Other program services (describe in Schedule O) _____		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31 a</b>	
<b>32 Total program service expenses</b> (add lines 28a through 31a)	<b>32</b>	46,021.

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
BRUCE DAVID BROOK PRESIDENT	0	0.	0.	0.
HELEN A PERRY TREASURER	0	0.	0.	0.
JANICE GAULTNEY SECRETARY	0	0.	0.	0.
VICTORIA HUNT DIRECTOR	0	0.	0.	0.
PATRICK KERSHAW DIRECTOR	0	0.	0.	0.
LAURA LUNDBLOM DIRECTOR	0	0.	0.	0.
SHELLEY REIFSCHNEIDER DIRECTOR	0	0.	0.	0.
ROBYN KEIFER DIRECTOR	0	0.	0.	0.
_____				
_____				
_____				
_____				
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_____				
_____				



Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in SEE SCHEDULE O the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V. [X]

Table with columns for question number, description, and Yes/No boxes. Rows include questions 33 through 41 regarding organizational activities, expenditures, and tax matters.

42a The organization's books are in care of ANN PERRY Telephone no. (850)-267-8330 Located at POB 1288 SANTA ROSA BEACH FL ZIP + 4 32459

Table for questions 42b and 42c regarding foreign financial accounts and offices. Includes Yes/No columns and a space for foreign country name.

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here [ ] N/A and enter the amount of tax-exempt interest received or accrued during the tax year. 43

Table for questions 44a through 45b regarding donor advised funds, hospital facilities, tanning services, and controlled entities. Includes Yes/No columns.

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I. 46 Yes No X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI.

47 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. 47 Yes No X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. 48 Yes No X

49 a Did the organization make any transfers to an exempt non-charitable related organization? 49 a Yes No X

b If 'Yes,' was the related organization a section 527 organization? 49 b Yes No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Row 1 contains 'NONE'.

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. Row 1 contains 'NONE'.

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A. X Yes No

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 WORTH GREEN PRESIDENT Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN JOHN L. SMITH, CPA JOHN L. SMITH, CPA Firm's name BLUEPOINT FINANCIAL, LLC Firm's address 151 REGIONS WAY STE. 6B DESTIN, FL 32541 Firm's EIN 81-3618663 Phone no. 850-460-2222

May the IRS discuss this return with the preparer shown above? See instructions. X Yes No

**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Open to Public Inspection

Name of the organization <b>THE FRIENDS OF TOPSAIL HILL PRESERVE STA</b>	Employer identification number <b>59-3733849</b>
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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 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  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.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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 <b>Total.</b> 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 <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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 VI.)						
11 <b>Total support.</b> Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First five years.</b> 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 <b>stop here</b> ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)).	14	%
15 Public support percentage from 2015 Schedule A, Part II, line 14.	15	%
16a <b>33-1/3% support test—2016.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b <b>33-1/3% support test—2015.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2016.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test—2015.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

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

(Complete only if you checked the box on line 10 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 year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .	2,226.	5,053.	2,487.	8,108.	4,896.	22,770.
<b>2</b> 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. . . . .	28,900.	28,853.	36,282.	37,503.	110,062.	241,600.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513. . . . .						0.
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						0.
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .						0.
<b>6 Total.</b> Add lines 1 through 5. . . . .	31,126.	33,906.	38,769.	45,611.	114,958.	264,370.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons. . . . .	0.	0.	0.	0.	0.	0.
<b>b</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. . . . .	0.	0.	0.	0.	0.	0.
<b>c</b> Add lines 7a and 7b. . . . .	0.	0.	0.	0.	0.	0.
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						264,370.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>9</b> Amounts from line 6. . . . .	31,126.	33,906.	38,769.	45,611.	114,958.	264,370.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . . .						0.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. . . . .						0.
<b>c</b> Add lines 10a and 10b. . . . .	0.	0.	0.	0.	0.	0.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. . . . .						0.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	31,126.	33,906.	38,769.	45,611.	114,958.	264,370.

**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**

<b>15</b> Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)). . . . .	<b>15</b>	100.00 %
<b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15. . . . .	<b>16</b>	0.00 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2016</b> (line 10c, column (f) divided by line 13, column (f)). . . . .	<b>17</b>	0.00 %
<b>18</b> Investment income percentage from <b>2015</b> Schedule A, Part III, line 17. . . . .	<b>18</b>	0.00 %

**19a 33-1/3% support tests—2016.** 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—2015.** 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 Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If 'Yes,' describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If 'Yes,' provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If 'Yes,' provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	<b>11a</b>	
<b>b</b> A family member of a person described in (a) above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If 'Yes' to a, b, or c, provide detail in Part VI.</i>	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	<b>1</b>	
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	<b>1</b>	
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	<b>2</b>	
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.</i>	<b>3</b>	

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.		Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	<b>2a</b>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>	<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If 'Yes,' describe in Part VI the role played by the organization in this regard.</i>	<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A – Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).	8	

<b>Section B – Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).



**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013 . . . . .			
d From 2014 . . . . .			
e From 2015 . . . . .			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2017.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b Excess from 2013 . . . . .			
c Excess from 2014 . . . . .			
d Excess from 2015 . . . . .			
e Excess from 2016 . . . . .			

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

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**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

**2016**

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

THE FRIENDS OF TOPSAIL HILL PRESERVE STA

59-3733849

**FORM 990-EZ, PART I, LINE 10**  
**GRANTS AND SIMILAR AMOUNTS PAID IN EXCESS OF \$5,000**

CASH AMOUNT GIVEN: \$ 24,003.

**FORM 990-EZ, PART I, LINE 16**  
**OTHER EXPENSES**

ADVERTISING AND PROMOTION.....	\$ 516.
BANK FEES.....	41.
CONTRACT LABOR.....	6,300.
CONVENTION EXPENSE.....	376.
DUES.....	225.
EQUIPMENT RENTAL.....	65.
INSURANCE.....	3,996.
INTERNET.....	839.
MEETING EXPENSES.....	139.
OFFICE EXPENSES.....	3,921.
PARK PROGRAMS.....	575.
PROFESSIONAL SERVICES.....	375.
SUPPLIES AND MATERIALS.....	215.
TECH SUPPORT.....	170.
TRAINING AND WORKSHOPS.....	870.
VOLUNTEER EXPENSES.....	137.
<b>TOTAL</b>	<b>\$ 18,760.</b>

**FORM 990-EZ, PART II, LINE 24**  
**OTHER ASSETS**

	<u>BEGINNING</u>	<u>ENDING</u>
BICYCLE SHED.....	\$ 1,100.	\$ 1,100.
BUILDINGS.....	9,775.	9,775.
INVENTORIES.....	0.	14,870.
PADDLEBOARDS.....	17,585.	17,585.
<b>TOTAL</b>	<b>\$ 28,460.</b>	<b>\$ 43,330.</b>

**FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

ENHANCED VISITOR SERVICES

**FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?..... NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?..... NO

## Bylaws of the Friends of Topsail Hill Preserve State Park, INC

### ARTICLE I - NAME

This organization is incorporated in the state of Florida and is known as the Friends of Topsail Hill Preserve State Park, Inc. It also is known as Friends of Topsail Hill Preserve State Park and maintains a domain name on the internet (i.e. Topsail Park Friends.) For the rest of this document it will be referenced as FOTHPSP.

### ARTICLE II - MISSION

- A. It is the mission of the FOTHPSP to promote community involvement and enhance the park visitor experience at Topsail Hill Preserve State Park and support the park's daily operations as well as its education and conservation efforts.
- B. FOTHPSP supports Topsail Hill Preserve State Park, in Walton County, Florida which is a part of the Florida State Parks so while business is conducted primarily in Walton County, Florida all funds and efforts of the FOTHPSP will remain in Florida or the United States.
- C. FOTHPSP is also a Citizen Support Organization (CSO), as defined and regulated by the Florida Department of Environmental Protection Agency.
- D. FOTHPSP is a not for profit corporation and shall be operated exclusively for educational and charitable purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code. This includes operating for such purposes as to generate and employ additional resources and support of, and in the best interest of the preserve and state park, through volunteer projects, special programs, special events, outreach programs, communications, special exhibits, interpretive programs, and fund raising, to augment existing state park funding. To assist in maintaining, enhancing or expanding areas of the park and visitor services identified by the Park Management Plan, the Park Manager or the Division.
- E. FOTHPSP shall do all things and transact all business which any person or individual may lawfully do, not inconsistent with the rights and purposes of a not for profit corporation. Provided, however, the corporation shall not engage in any activities prohibited under chapter 617, Florida statutes including, without limitation, those activities expressly prohibited under section 617.0505, Florida statutes.

### ARTICLE III – NO DISCRIMINATION, PRIVATE BENEFIT, OR POLITICAL ACTIVITIES

- A. Membership shall not be denied to anyone because of age, race, religion, color, national origin, disability, ethnic group, gender, marital status, sexual orientation, veteran's status or political service or affiliation. Nor will the FOTHPSP sponsor, support, or participate in any activity or with any organization which engages in such practices.
- B. No part of the net earnings of this association will inure to the benefit of, or be distributable to, its members, Board of Directors, or other private persons, except that the association shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distribution in furtherance of the mission set forth in Article II hereof unless there is a conflict of interest.
- C. No substantial part of the activities of the organization shall be the carrying of propaganda, or otherwise attempting to influence legislation, and the associations shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.
- D. Notwithstanding any other provision of these articles, the FOTHPSP shall not carry on any other activities not permitted to be carried on (a) by an association exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code of 1954 (or corresponding provision of any future United States Internal Revenue Law) or (b) by an association to which contributions are deductible under Section 170(c)(2) of the Internal Revenue code of 1954 (or corresponding provision of any future United States Internal Revenue Law).

### ARTICLE IV – MEMBERSHIP

- A. Membership in the FOTHPSP is available to anyone who supports the organization mission, objectives and goals, fills out a membership application and pays membership fees. Membership fees are nonrefundable.
- B. Membership in the FOTHPSP is voluntary and shall include five categories:
  1. Student – open to any student in primary, secondary schools or college. Student members may attend meetings. However, they do not have a vote at general membership meetings. They may also volunteer for FOTHPSP and receive any additional benefit the Park Manager or the Florida State Parks may choose to give members of the FOTHPSP. But they may not serve as a Committee Chairperson or as a Board of Director. To resign their membership, a student member may simply not renew their membership upon expiration.
  2. Individual – open to anyone who has paid the annual membership fee. Members may vote at general membership meetings, volunteer for the organization and if over 18 may serve as a Committee Chairperson or as a Board of Director. To resign their membership an individual member has to notify the FOTHPSP in writing or not pay the membership renewal fee when his or her membership expires.
  3. Family – open to anyone residing at the same address and has paid the annual family membership fee. A family membership is entitled to one vote at general membership meetings. All family members may volunteer for the organization, receive any additional benefit the Park Manager or the Florida State Parks may choose to give members of the FOTHPSP and if over 18 may, serve as a Committee Chairperson or as a Board of Director. To resign their membership, a family member has to notify the FOTHPSP in writing or not pay the membership renewal fee when their membership expires.
  4. Business – open to any business that doesn't jeopardize the 501(c)(3) status of the FOTHPSP and has paid the business membership fee. A business member is entitled to one vote at the general membership meetings. All employees of a company with a business membership may volunteer for the organization and receive any additional benefit the Park Manager or the Florida State Parks may choose to give members of the FOTHPSP. However, they may not serve as a Committee Chairperson or as a Board of Director unless they are also individual members. To resign their membership a business member has to notify the FOTHPSP in writing or not pay the membership renewal fee when their membership expires.

## **ARTICLE IV – MEMBERSHIP (cont.)**

5. Honorary – An honorary membership is given by the President with Board of Directors approval and is good for one Board of Directors fiscal year. Honorary members may attend general membership meetings. However, they do not have a vote. They may also volunteer for FOTHPSP but may not serve as a Committee Chairperson or as a Board of Director.
- C. Membership fees are determined annually by the Governing Board of Directors. Any increases in fees have to be approved by the general membership at the annual membership meeting.
- D. Membership is good from the day the membership fee is received until the end of the same month in the following year.
- E. Termination of Membership – FOTHPSP membership may be terminated if:
  1. Membership fees are not paid before current membership expires. Renewal notices are sent at least 30 days prior to expiration.
  2. A member is found by the Board of Directors to be violating the rules, purposes or mission of the FOTHPSP. In which case the member in question will be invited to the next Board of Directors meeting to present their case before final decision is made by the FOTHPSP Board of Directors and approved by the Board of Directors at the same meeting.

## **ARTICLE V – BOARD OF DIRECTORS AND ADMINISTRATION**

- A. The FOTHPSP Board of Directors shall consist of the elected Board of Directors and the Chairpersons of all Standing and Special Committees. The function of the Board of Directors shall be to formulate organizational policies, procedures and programming that furthers the FOTHPSP's mission. Meetings and business will only be conducted if there is a quorum present. In the event there is an even number of Board of Directors present at a Board of Directors meeting the President will abstain from voting and only vote in case of a tie. Quorum for Board of Directors meetings is a simple majority or one over half the number of Board of Directors. Vacant positions do not count towards quorum. Committee Chairpersons of all Standing and Special Committees are nonvoting members of the Board of Directors.
- B. Board of Directors
  1. The Board of Directors of the FOTHPSP shall be elected.
  2. The Board of Directors will have a minimum of three and no more than nine members.
  3. The elected Board of Directors shall be President, Vice-President, Secretary, Treasurer, Communications Director, Fundraising Director and Projects Director.
  4. Elected Board of Directors have a term of two years and may serve a maximum of three (3) consecutive terms on the Board of Directors after which they must take a one year hiatus before they are eligible to serve again on the Board of Directors.
  5. Board of Directors must be able to attend at least 9 of the 12 regularly scheduled Board of Directors meetings and must be a current paid member of the FOTHPSP.
  6. The Board of Directors is an advisory body to the President. They shall meet regularly upon the call of the President for the purpose of advising the President and ensuring all policies and programming further the mission of the FOTHPSP and maintains the FOTHPSP charitable 501 (c)(3) tax exempt status as well as supports the Park Management Plan.
  7. Meetings will only be conducted if there is a quorum present. Quorum for Board of Directors meetings is a simple majority or one over half the number of Board of Directors. Vacant positions do not count towards quorum.
  8. Vacancies will be filled by the President with the approval of the Board of Directors.
- C. COMMITTEES -
  1. All committee chairpersons must be a current paid member of the FOTHPSP.
  2. Standing Committees:
    - a. The Standing Committees will be Special Events, Grant Development, Membership, Website/Social Media, Flyers, Camp Store, Breakfast with a Ranger, Enhancement Projects and Dirty Friday.
    - b. Chairpersons of the Standing Committees will be appointed by the President, with approval of the Board of Directors.
    - c. The President may create, rename or delete standing committees with the approval of the Board of Directors.
    - d. Standing committee Chairperson are required to attend Board of Directors meetings when a report is needed. They may attend all Board of Directors meetings but are not required to. They are nonvoting members of the Board of Directors and do not impact quorum.
    - e. The term of a Standing Committee Chairperson is one two year term and they may not serve more than two (2) consecutive terms in the same position without Board of Directors approval.
    - f. When holding Committee Meetings, Chair will only vote in case of a tie.
  3. Special Committees:
    - a. May be appointed by the President for a specific purpose and shall cease to exist after its purpose is accomplished.
    - b. Shall present a final report to the Board of Directors of Directors which will become a part of the permanent records of the FOTHPSP
    - c. Shall attend Board of Directors of Directors meetings as required by the President, in a non- voting capacity and therefore do not impact quorum.

## **ARTICLE VI – DUTIES OF BOARD OF DIRECTORS**

- A. President
  1. Oversees all operations of the FOTHPSP
  2. Serves as the official spokesperson of the FOTHPSP
  3. Leads the Board of Directors in performing its duties and responsibilities and assures all activities of the Board of Directors and the FOTHPSP further the FOTHPSP's mission and doesn't jeopardize the FOTHPSP's charitable status or CSO status with the Florida State Parks.

## ARTICLE VI – DUTIES OF BOARD OF DIRECTORS (cont.)

4. Presides over and sets agenda for all Board of Directors and general membership meetings.
5. Is a voting member of the Board of Directors except for when there is an even number of Board of Directors present at a meeting. In this case abstains from voting and only votes in case of a tie.
6. Assures all federal and state required filings are taken care of annually prior to established deadlines. (IRS, Incorporation, State Parks etc.)
7. Meets with the Park Manager regularly per the CSO handbook
8. Prepares and files required reports with Florida State Parks prior to established deadlines.
9. Ensures all purchases made are pre-approved, that there are funds available in the budget and that receipts are turned in to the Treasurer in a timely fashion.
10. Is ex-officio member of all committees except Nominations committee unless outgoing.
11. Holds Board of Directors orientation at the beginning of Board of Directors year.
12. Fills vacancies as needed with Board of Directors approval
13. Shall appoint all Standing and Special Committee Chairpersons with Board of Directors approval.
14. Serves as signatory on bank accounts along with Treasurer and Vice President.
15. Signs all contracts or designates appropriate Board of Directors to sign.
16. Maintains access to all forms of communication for the organization to include mailbox, email account, website and all social media accounts.
17. Maintains a continuity book to be handed over to Board of Directors within two days of end of term for predecessor.
18. Attends all meetings of the FOTHPSP
19. Maintains familiarity with IRS 501(c)(3) guidelines, FOTHPSP bylaws and Florida State Parks CSO Handbook.
20. Along with Fundraising Director hires all staff with Board of Directors approval
21. Works with Treasurer to ensure proper insurance coverage is maintained.
22. Performs the duties of a vacant Board of Directors or divides their duties amongst the other Directors
23. Along with Treasurer, assures bonding coverage is maintained annually

### B. Vice President

1. Serves as President in absence of President
2. Serves as signatory on bank accounts along with President and Treasurer
3. In the absence of President and Secretary will access the mailbox
4. Assists President with preparing and filing any reports for Florida State Parks prior to established deadlines.
5. Oversees the Special Events Committee and serves as Committee Chair if the position is vacant.
6. Chairs the Bylaws committee and assures bylaws are reviewed every five years.
7. Is ex-officio member on all committees.
8. Attends all Board of Directors and general membership meetings and serves as a voting member.
9. Ensures all purchases made are pre-approved, that there are funds available in the budget and that receipts are turned in to the Treasurer in a timely fashion.
10. Assists president and organization with duties as needed
11. Oversees the Special Events committee and serves as Committee Chair if position is vacant
12. Maintains a continuity book to be handed over to Board of Directors within two days of end of term for predecessor.
13. Maintains familiarity with IRS 501(c)(3) guidelines, FOTHPSP bylaws and Florida State Parks CSO Handbook.
14. Conducts and maintains annual inventory to be completed before end of each fiscal year. Works with appropriate Board of Directors and Committee Chairpersons to keep it up to date.

### C. Treasurer

1. Balances checking account and provides monthly report to Board of Directors and general members of account status
2. Prepares annual budget to present to Board of Directors in November and present to general membership for vote in December
3. Conducts mid-year budget update in June for Board of Directors vote
4. Serves as signatory on bank accounts along with President and Vice President
5. Assists President with financial preparations for annual tax filings prior to established deadlines.
6. Maintains and prepares financial records for yearly audit by outside nonprofit accountant
7. Maintains all financial records for 10 years. On 11<sup>th</sup> year will purge all supporting documents and keep only the actual tax return.
8. At end of term hands over all files to next Treasurer.
9. Maintains access to the Square and QuickBooks accounts
10. Maintains Florida State Charitable Organization/ Tax Exemption Certificates.
11. Serves on all fundraising committees and attends all fundraising events.
12. Chairs annual and mid-year budget committees. Makes sure both are completed in accordance with Article XI.
13. Along with Fundraising Director maintains access with Square.
14. Attends all Board of Directors and general membership meetings and serves as a voting member.
15. Assists president and organization with duties as needed
16. Oversees the Grant Development committee and serves as Committee Chair if position is vacant

## ARTICLE VI – DUTIES OF BOARD OF DIRECTORS (cont.)

17. Maintains a continuity book to be handed over to Board of Directors within two days of end of term for predecessor
18. Maintains familiarity with IRS 501(c)(3) guidelines, FOTHPSP bylaws and Florida State Parks CSO Handbook.
19. Conducts an annual audit of the camp store
20. Along with the President ensures proper insurance coverage is maintained.
21. Ensures all purchases made are pre-approved, that there are funds available in the budget and that receipts are turned in.
22. Along with President assures bonding coverage is maintained annually

### D. Secretary

1. Attends and takes minutes of all Board of Directors and general membership meetings and serves as a voting member. Makes minutes available after they've been approved for posting on website.
2. Oversees storage of all Board of Directors and general membership minutes for permanent (forever) record.
3. Maintains access to FOTHPSP mailbox and email account along with President
4. Assures mailbox bill is paid annually
5. Sends out reminders about Board of Directors meeting date time and location.
6. Checks FOTHPSP mailbox at least once a week
7. Checks FOTHPSP email account daily. Forwards out emails to relevant Board of Directors or Committee Chairperson and responds to any inquiries on behalf of the FOTHPSP.
8. Ensures all purchases made are pre-approved, that there are funds available in the budget and that receipts are turned in to the Treasurer in a timely fashion.
9. Writes and sends all correspondence on behalf of the FOTHPSP including thank you notes for all donations.
10. Maintains a current copy of Bylaws, Articles of Incorporation, Conflict of Interest policy and any other governing policies and documents.
11. Oversees the Membership committee and serves as Committee Chair if position is vacant.
12. Assists president and organization with duties as needed
13. Maintains a continuity book to be handed over to Board of Directors within two days of end of term for predecessor.
14. At end of term turns over all files to next secretary.
15. Maintains familiarity with IRS 501(c)(3) guidelines, FOTHPSP bylaws and Florida State Parks CSO Handbook.

### E. Communications

1. Oversees all public communication and advertising of FOTHPSP and assists Topsail Hill Preserve State Park staff with advertising that meets Florida State Park established guidelines, of park programs, activities and events as needed.
2. Oversees Website/ Social media and Flyers committees and serves as Committee Chair if position is vacant
3. Meets with Park staff regularly to ensure all publicity is approved and/ or meets Florida State Park standards.
4. Updates press regularly, at least monthly, of activities going on within the park.
5. Ensures the annual website hosting and domain name bills are paid on time.
6. Ensures all purchases made are pre-approved, that there are funds available in the budget and that receipts are turned in to the Treasurer in a timely fashion.
7. Assists president and organization with duties as needed
8. Attends all Board of Directors and general membership meetings and serves as a voting member.
9. Maintains a continuity book to be handed over to Board of Directors within two days of end of term for predecessor
10. Maintains familiarity with IRS 501(c)(3) guidelines, FOTHPSP bylaws and Florida State Parks CSO Handbook.
11. Maintains access to all forms of communication for the organization to include mailbox, email account, website and all social media accounts.

### F. Fundraising Director

1. Oversees all fundraising events and campaigns of the FOTHPSP
2. Makes sure all fundraising is done in a manner consistent with the FOTHPSP mission and doesn't jeopardize the FOTHPSP's charitable tax exempt status and the CSO status with the Florida State Parks.
3. Assures all donors are sent thank you notes by secretary.
4. Assists the President with hiring of any staff, with Board of Directors approval, payroll, payroll taxes and sales taxes that are associated with the Camp Store.
5. Along with the Treasurer maintains access to the square account.
6. Ensures all purchases made are pre-approved, that there are funds available in the budget and that receipts are turned in to the Treasurer in a timely fashion.
7. Assists president and organization with duties as needed
8. Attends all Board of Directors and general membership meetings and serves as a voting member
9. Maintains a continuity book to be handed over to Board of Directors within two days of end of term for predecessor
10. Oversees the Camp Store and Breakfast with a Ranger committees and serves as Committee Chair if position is vacant
11. Maintains familiarity with IRS 501(c)(3) guidelines, FOTHPSP bylaws and Florida State Parks CSO Handbook.

## **ARTICLE VI – DUTIES OF BOARD OF DIRECTORS (cont.)**

### **G. Projects Director**

1. Checks in regularly with the President for updates on enhancement or beautification project needs at the park.
2. Oversees the Enhancement Projects and Dirty Friday committees and serves as Committee Chair if position is vacant
3. Assists the Enhancement Projects and Dirty Friday committees with anything they may need (i.e. volunteer recruitment, purchasing of supplies etc.)
4. Assists president and organization with duties as needed
5. Ensures all purchases made are pre-approved, that there are funds available in the budget and that receipts are turned in to the Treasurer in a timely fashion.
6. Attends all Board of Directors and general membership meetings and serves as a voting member
7. Maintains a continuity book to be handed over to Board of Directors within two days of end of term for predecessor
8. Maintains familiarity with IRS 501(c)(3) guidelines, FOTHPSP bylaws and Florida State Parks CSO Handbook.
9. Maintains a prioritized list of enhancement and beautification projects within the park.

## **ARTICLE VII - MEETINGS AND QUORUMS**

- A. Unless otherwise designated, an annual meeting of the FOTHPSP General Membership shall be held each year in December on a date set by November 1st and announced to general membership via email and Facebook. Membership meetings can be held more frequently at the discretion of the President. Minutes from said meetings will be posted on the FOTHPSP website for viewing. At any General Membership meeting, a quorum shall consist of the voting members present. Motions pass with a simple majority of the members present.
- B. The FOTHPSP Board of Directors shall meet monthly on dates set at the beginning of the Board of Directors year by the Board of Directors. A majority, one over half, of the Board of Directors shall be considered a quorum at Board of Directors meetings. No votes or business will occur unless a quorum is present. Minutes from the Board of Directors meetings will be made available on the FOTHPSP website after they have been voted on at the following Board of Directors meeting. If a general member wishes to attend the Board of Directors meeting they must request permission to attend in writing at least one week before the scheduled meeting.
- C. Minutes from all Board of Directors and General Membership meetings are to be kept for permanent record (forever). The secretary oversees the storage of these.
- D. Special meetings –
  1. General Membership – May be called by a majority vote of the Board of Directors or by 20% of the general membership. The request for a special meeting shall include a statement of the purpose of the meeting, the topics to be discussed and the date, time, and place of the meetings. At least 15 days' notice should be allowed prior to the meeting date to allow for notification via email. Email votes may be conducted for general membership as long as they do not pertain to elections, initial annual budget and removal of a Board of Directors or amendments to bylaws. Email votes require a simple majority to be approved and are to be recorded in the Board of Directors minutes the next month.
  2. Board of Directors–All attempts to conduct business will be made to conduct it at regularly scheduled Board of Directors meetings. However, there are times when business can't wait until the next Board of Directors meeting. In these limited cases a special meeting may be called by the President or the Vice President in the absence of the President and scheduled for a time when quorum is available. If a time is not available for quorum to be available and the business cannot wait until the next regularly scheduled Board of Directors meeting then an email vote may be allowed. Record of email vote will be included in next month's Board of Directors minutes.

## **ARTICLE VIII – NOMINATIONS AND ELECTIONS COMMITTEE**

- A. Nomination Committee
  1. The Chairman of the Nominations Committee shall be appointed by the President and shall with the assistance of the outgoing President (if applicable) or other outgoing Board of Directors and two general members, form the nominating committee.
  2. The Nominating Committee is a Special Committee and will be introduced to the General Membership in October.
  3. The Nominating Committee shall meet in November to prepare a slate of nominees for presentation at the General membership meeting in December.
  4. The Nominating Committee will ensure all candidates meet the requirements in the CSO handbook and are willing to meet all the requirements set in the FOTHPSP bylaws.
  5. The Nomination Committee will present, with the candidate's approval, at least two candidates in good standing for each office, whenever possible.
  6. FOTHPSP Members may nominate a candidate for office up until, or from the floor at the December Annual General Membership meeting.
- B. Election
  1. The election of the Board of Directors shall be held at the December Annual General Membership meeting every other year. A plurality vote of the members voting will elect. Any tie shall be resolved by the President's vote.
  2. Ballots will be prepared, distributed, collected and counted by the Nominating Committee.
  3. If the slate of candidates is running unopposed an oral vote for acclamation will be held and considered binding.
- C. Term of Office:
  1. Newly elected Board of Directors and appointed Standing Committee Chairpersons shall assume their duties January 1.



## **ARTICLE VIII – NOMINATIONS AND ELECTIONS COMMITTEE (cont.)**

2. The January Board of Directors meeting shall be attended by the outgoing and incoming Board of Directors and Standing Committee Chairpersons.
3. Board of Directors shall serve a term of two years.
4. A vacancy in the office of President shall be assumed by the Vice President.
5. Should a vacancy occur in the Board of Directors, other than President, the President, with approval of the Board of Directors shall appoint someone to fill the vacancy.

## **ARTICLE IX – BYLAWS COMMITTEE**

- A. The Bylaws will be reviewed every five years. Any amendments will be approved and voted on per Article XVII.
- B. The Bylaws Committee is a Special Committee and is chaired by the Vice President and will consist of the President, Vice President and one other Board of Directors or Standing Committee Chairperson.

## **ARTICLE X - PARLIAMENTARY AUTHORITY**

The rules contained in the latest revised edition of Robert's Rules of Order shall guide the FOTHPSP in all cases wherein they do not conflict with the By-Laws, Articles of Incorporation, Florida State Parks CSO Handbook, Conflict of Interest Policy of the FOTHPSP or county, state, federal law.

## **ARTICLE XI – FINANCES**

- A. Income
  1. This fund is composed of membership dues as well as donations, net proceeds of all fundraising activities (including camp store) and grants. This money shall primarily be for charitable purpose and furthering the FOTHPSP mission. While there is not an official percentage from the IRS as to how much of a budget has to be spent on charitable endeavors versus administrative costs, all efforts will be made to keep administrative costs down so that the majority of FOTHPSP funds are spent on its charitable mission and purpose.
  2. Membership fees - established by the Board of Directors and approved by the general membership.
  3. Donations –
    - a. Unspecified – will be put in to budget and divided amongst budget line items
    - b. Specified – will only be spent on items it was specified for even if it carries over in to future fiscal years
  4. Fundraising activities – net proceeds will be put in to budget and divided amongst budget line items
  5. Fundraising partnerships – net proceeds will be put in to budget and divided amongst budget line items unless designated for a specific purpose.
  6. Grants – funds from grants will only be spent on items specified in grant proposal. Treasurer and President will oversee the disposition of grant funds to ensure all requirements of grant are met.
- B. Financial obligations
  1. The Treasurer along with the President will assist the nonprofit accountant by providing whatever files needed and necessary for the accountant needs to conduct annual audit and filing taxes yearly.
  2. Treasurer will work with President to ensure whatever statements and files are needed to be filed with Florida annually are done so on time.
  3. A minimum bank account balance of \$100 will be maintained at all times.
  4. The President and Treasurer will serve as the signatories on the bank account along with the Vice President.
  5. Transparency of accounts – The FOTHPSP will maintain transparency with its members and the public by the Treasurer including in their monthly Board of Directors report the previous month's beginning and ending balance of the FOTHPSP bank account as well as total expenses and total income. Board of Directors reports are a part of minutes and those are posted on the FOTHPSP website. The Treasurer will also ensure the annual budget, annual tax return, annual list of donors and 501(c) (3) application are available online as well.
  6. Records longevity – for simplicity all financial records will be kept for ten years. After ten years only the actual federal tax return and Florida filing as well as minutes will be kept. All supporting documents will be purged after the completion of the tenth year.
- C. Budget Committees
  1. Annual Budget committee – The Annual Budget committee will meet in November to have budget voted on by Board of Directors and General Membership in December. The Annual Budget committee is chaired by the Treasurer and consists of the President, Vice President and one other Board of Directors or Director or Standing Committee Chairperson.
  2. Mid-Year Budget committee – The Mid-Year Budget committee will meet in May to have updated budget voted on by Board of Directors in June. The Mid Year Budget committee consists of the Treasurer (chair), Vice President and one other Board of Directors or Standing Committee Chairperson.
- D. Contracts, Grants and other Writings - Except as otherwise provided by resolution of the Board of Directors or Board policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the corporation shall be executed on its behalf by the President or other persons to whom the FOTHPSP has delegated authority to execute such documents in accordance with policies approved by the Board of Directors and within the established policies of the Florida State Parks Service.
- F. Deposits - All funds of the FOTHPSP not otherwise employed shall be deposited within three business days to the credit of the FOTHPSP in such banks, trust companies, or other depository as the Board of Directors or a designated committee of the Board of Directors may select.
- G. Loans - No loans shall be contracted on behalf of the FOTHPSP and no evidence of indebtedness shall be issued in its name unless authorized by resolution approved by a two-thirds majority of the Board of Directors. Such authority may be general or confined to specific instances.
- H. Fiscal Year – The fiscal year of the FOTHPSP is Jan 1 through Dec 31.

#### **ARTICLE XI – FINANCES (cont.)**

- I. Expenditures - Any expenditure not listed as a line item in the approved budget and not exceeding one thousand (1,000) dollars may be approved by a majority vote of the Board of Directors. Any expenditure exceeding one thousand (1,000) dollars not listed as a line item in the approved budget shall be voted on by Board of Directors and the General Membership; approval being authorized by a majority vote.
- J. Bonding – FOTHSP shall maintain bonding on all Board of Directors and employees either through insurance or special bonding.
- K. Gifts – FOTHSP reserves the right to decline any financial commitment, gift, or bequest and the right to determine how a gift will be credited and/or recognized. The FOTHSP will pay no commissions or finder’s fees for directing a gift to the FOTHSP.
- L. Inventory –
  - 1. An annual inventory will be conducted before the end of each FOTHSP fiscal year.
  - 2. Inventory will be conducted and maintained by the Vice President who will work with appropriate Board of Directors and Committee Chairpersons to keep it up to date. Items \$50 in value or greater will be tracked.
  - 3. Camp Store inventory of all items for sale is conducted annually and reconciled with the FOTHSP point of sale and accounting systems.
- M. Audit – FOTHSP will have an audit of accounts conducted annually by a nonprofit accountant that is not a member of the FOTHSP.

#### **ARTICLE XII – INDEMNIFICATION**

- A. Mandatory Indemnification. The corporation shall indemnify a director or former director, who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a director of the corporation against reasonable expenses incurred by him or her in connection with the proceedings.
- B. Permissible Indemnification. The corporation shall indemnify a director or former director made a party to a proceeding because he or she is or was a director of the corporation, against liability incurred in the proceeding, if the determination to indemnify him or her has been made in the manner prescribed by the law and payment has been authorized in the manner prescribed by law.
- C. Advance for Expenses. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the Board of Directors in the specific case, upon receipt of (I) a written affirmation from the director, officer, employee or agent of his or her good faith belief that he or she is entitled to indemnification as authorized in this article, and (II) an undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation in these Bylaws.
- D. Indemnification of Agents and Employees. The corporation may also indemnify and advance expenses to an employee or agent of the corporation who is not a director, consistent with Florida Law and public policy, provided that such indemnification, and the scope of such indemnification, is set forth by the general or specific action of the Board of Directors or by contract.

#### **ARTICLE XIII – CONFLICT OF INTEREST POLICY**

The Board of Directors shall adopt and periodically review a conflict of interest policy to protect the corporation’s interest when it is contemplating any transaction or arrangement which may benefit any director, officer, employee, affiliate, or member of a committee with Board of Directors delegated powers.

#### **ARTICLE XIV – COUNTERTERRORISM AND DUE DILIGENCE POLICY**

- A. In furtherance of its exemption by contributions to other organizations, domestic or foreign, FOTHSP shall stipulate how the funds will be used and shall require the recipient to provide the corporation with detailed records and financial proof of how the funds were utilized.
- B. Although adherence and compliance with the US Department of the Treasury’s publication the “Voluntary Best Practice for US. Based Charities” is not mandatory, FOTHSP willfully and voluntarily recognizes and puts to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.
- C. FOTHSP shall also comply and put into practice the federal guidelines, suggestion, laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to its foreign activities.

#### **ARTICLE XV - CODE OF ETHICS AND WHISTLEBLOWER POLICY**

- A. Purpose - FOTHSP requires and encourages directors, officers and employees to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. It is the intent of FOTHSP to adhere to all laws and regulations that apply to the corporation and the underlying purpose of this policy is to support the corporation’s goal of legal compliance. The support of all corporate staff is necessary to achieving compliance with various laws and regulations.
- B. Reporting Violations - If any director, officer, staff or employee reasonably believes that some policy, practice, or activity of FOTHSP is in violation of law, a written complaint must be filed by that person with the Vice President or the Board of Directors President.
- C. Acting in Good Faith - Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false shall be viewed as a serious disciplinary offense.
- D. Retaliation - Said person is protected from retaliation only if she/he brings the alleged unlawful activity, policy, or practice to the attention of FOTHSP and provides the FOTHSP with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to individuals that comply with this requirement. FOTHSP shall not retaliate against any director, officer, staff or employee who in good faith, has made a protest or raised a complaint against some practice of FOTHSP or of another individual or entity with whom FOTHSP has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear

**ARTICLE XV - CODE OF ETHICS AND WHISTLEBLOWER POLICY (cont.)**

mandate of public policy. FOTHPSP shall not retaliate against any director, officer, staff or employee who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of FOTHPSP that the individual reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

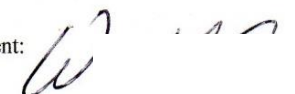
- E. Confidentiality - Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.
- F. Handling of Reported Violations - The Board of Directors President or Vice President shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports shall be promptly investigated by the Board of Directors and its appointed committee and appropriate corrective action shall be taken if warranted by the investigation. This policy shall be made available to all directors, staff or employees and they shall have the opportunity to ask questions about the policy.


**ARTICLE XVI – DISSOLUTION AND FINAL DISPOSITION OF FUNDS**

- A. Upon dissolution of the FOTHPSP, the remaining funds and assets, after all outstanding debts have been paid, shall be disposed of by the Board of Directors at the time, to Topsail Hill Preserve State Park. In the event of park closure then the remaining funds and assets shall be disposed of to one or more organizations which shall be exempt from taxes pursuant to the provisions of Section 501 (c)(3) of the Internal Revenue Code.
- B. Any such assets not so disposed of shall be disposed of by the Walton County Court exclusively for such purposes or to such organizations as the Court shall determine which are organized and operated exclusively for such purposes. If this nonprofit association holds any assets in trust, such assets shall be disposed of in such manner as may be directed by decree of the Walton County Court, upon petition therefore by the Florida Attorney General.
- C. Before dissolution process is started the Board of Directors must have a meeting with Park Manager, approve it at Board of Directors meeting and the general membership must approve it at a physical meeting scheduled with at least 30 days notice via email. Votes from General Members who cannot attend may be submitted via email. The Board of Directors will ensure that all steps in the CSO Handbook as well as those required by Federal, State and Local laws are met prior to starting and during the dissolution process.

**ARTICLE XVII – AMENDMENTS, REVISIONS AND ADOPTION**

- A. No amendment shall be made to these Bylaws which would cause the FOTHPSP to cease to qualify as an exempt corporation under Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code; and,
- B. No amendment may automatically affect the voting rights of directors. An amendment that does affect the voting rights of directors further requires ratification by a two-thirds vote of a quorum of Directors at a Board of Directors meeting.
- C. All amendments must be consistent with the Articles of Incorporation.
- D. Any and all proposed amendments to the Bylaws must first be presented and approved by a majority vote at a Board of Directors meeting. Then the proposed amendments to the Bylaws shall be presented to the general membership one month before the annual General Membership meeting and made available for examination by the general membership on the FOTHPSP website.
- E. A proposed amendment shall be voted upon at the annual general membership meeting following its presentation and will be adopted by majority vote of the members present at the meeting. Mail in votes from current members, received by date of the annual General Membership meeting, will be allowed.
- F. If a revision of the bylaws is being done (more than one or two small changes) then the draft revised bylaws must be presented to the Board of Directors at the October regularly scheduled Board of Directors meeting and then discussed and voted on at the November Board of Directors meeting. Upon approval it is then presented to the General membership in November to be discussed and voted on at the annual General Membership meeting in December.
- G. In the event that any provision of the Bylaws shall be deemed illegal or contrary to IRS, Florida State law or Florida State Parks policy, such portion shall be changed administratively and does not have to be resubmitted for Board of Directors or General Membership approval. General membership will be notified via email of any such change.
- H. Adoption - The Bylaws shall become effective upon Board of Directors approval and the adoption by a majority of the voting members present at the Annual General Membership meeting. The adoption of these Bylaws supersedes and nullifies any prior Bylaws.

President: 

Vice President: 

Treasurer: 

Secretary: 

Date adopted by Board of Directors: December 8, 2016

Date adopted by General Membership: January 14, 2017

Signed by Officers date: January 30, 2017