

Florida Department of Environmental Protection CITIZEN SUPPORT ORGANIZATION 2022 LEGISLATIVE REPORT

(pursuant to Section 20.058 Florida Statutes)

Citizen Support Organization (CSO) Name:
Mailing Address:
Telephone Number:
Website Address (required if applicable):
Check to confirm your Code of Ethics is posted conspicuously on your website.
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.
YOUR MISSION AND LAST CALENDAR YEAR'S PROGRAM ACCOMPLISHMENTS:
CSO's Mission: (Consistent with your Articles and Bylaws)
Describe Last Calendar Year's Results Obtained: Brag! (List or discuss the past calendar year's accomplishments and contributions. Cite specific support from last calendar year's Annual Program Plan.)
Describe the CSO's Plans for the Next Three Calendar Years:

CSO's LAST CALENDAR YEAR STATISTICS:

Total Number of CSO General Membership:

Total Number of Board of Directors:

Total Volunteer Hours for the Board of Directors (Hours from VSys - Work with your parks' volunteer manager):

PARK & CSO RELATIONSHIP:

Do <u>not</u> duplicate by describing accomplishments and contributions in the summary (<u>Brag</u> in the above Results Obtained). Below, describes the <u>relationship</u>.

Park Manager's Comments on the CSO & Park Relationship and Support:

Provide your perspective on

- Changing developments of the park provided by the CSO.
- Effectiveness of the organization in fulfilling their purpose to support the park(s).
- Effectiveness of the Board of Directors in completing their Annual Program Plan.
- The relationship between the park and CSO. What went well? Are there areas of improvement?

CSO President's Comments on the CSO & Park Relationship and Support:

Provide your perspective on the relationship between the park and CSO. What went well? Are there areas of improvement?

SUMMARIZE FINANCIAL ACTIVITY FOR LAST CALENDAR YEAR, DIRECT PARK(S) SUPPORT & REVENUES:

Program Service Expenses are costs related to providing your organization's programs or services in accordance with your mission. Describe and provide <u>expenses that directly support the park(s)</u>. For established nonprofit organizations, program service expenses generally represent most of the overall expense of the organization. Provide description and total \$ for each that apply.

- Building improvement, construction, or renovations \$
- Cultural resources (e.g., historic structure restoration/ renovation) \$
 - Natural resources (e.g., native plants, natural lands restoration) \$
- Maintenance equipment (e.g., mowers, chippers, blowers, chainsaws) \$
 - Other facilities and landscape maintenance \$
 - Vehicles (e.g., trucks/cars, UTVs, golf carts, accessible devices, etc.) \$
- Amenities (e.g., water fountains, benches, picnic tables, recreational equipment, kiosks etc.) \$
- Park employees or volunteers support (e.g., interns, training, uniforms, awards, or recognition) \$
 - Big ticket visitor center exhibits or interpretation updates \$

Park exhibits, displays, signage \$984

Park publications, brochures, maps, etc. \$

Programing/interpretation support material purchases \$1,489

Other program services \$2,656

Total Program Service Expenses \$104479

Visitor Services Revenue

Describe revenues and the sources generated from fundraising on park property.

Park gift shops, craft stores, and concession sales \$70,562

Merchandise sales (e.g., plants, firewood, ice, t-shirts, hats, etc.) \$

Programs and Special Events (e.g., fundraising workshops, seasonal events, concerts, etc.) \$150,571

Vending (e.g., drink machines, penny press, laundry, Wifi, etc.) \$11,613

Rentals (e.g., bikes, canoe, kayak, SUPs, etc.) \$142146

In-park donation boxes \$

Other visitor services revenue \$3,005

Total Visitor Services Revenue \$2483897

NET ASSETS: \$80.306

Organizations end of last year's <u>Total Liabilities minus Total Assets.</u> This is <u>not</u> the above's Visitor Service Revenue minus Program Service Expenses.

CSO AUDIT THRESHOLD:

Last Calendar Year's Total Expenses (including grants) \$Extension of FECSP 2021

Are the CSO's annual total expenses \$300,000 including grants? Then Section 215.981(2), Florida Statute requires an independent CPA audit using Government Audit Standards (U.S. GAO Yellow Book). The audit is **due by September 1** (9 months after the CSO's calendar year ends) to the Florida Auditor General and to the Department.

This information is complete to the best of my knowledge pursuant to Section 20.058 Florida Statutes				
CSO President	Marcia Susan Kneller Digitally signed by Marcia Susan Kneller Date: 2022.06.01 20:46:38 -05'00'	06/01/2022		
Park Manager	Brian Addison Digitally signed by Brian Addison Date: 2022.06.01 14:56:51 -05'00'	06/01/2022		

CSO's Code of Ethics is attached

CSO has attached the most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N receipt. All IRS Form 990's must be *complete* with Part III Program Service and *all* appropriate Schedules (A, O and others as appropriate). If filing an IRS extension, attach the IRS 8868 receipt and the most recent complete 990 and schedules.

FRIENDS OF EMERALD COAST STATE PARKS, INC. CODE OF ETHICS

PREAMBLE

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

STANDARD

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 unders 1ding 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 othe 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 CS board member, officer, or employee shall not corruptly use or attempt to use one's official pos1t10 or any property or resource which may be within one's trust, or perfonn official duties, to secure a speci I 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 e or she was a board member, officer, or employee for a period of two years after he or she vacates hat 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

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 on 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.

FORM HAS BEEN ELECTRONICALLY FILED - KEEP FOR YOUR RECORDS

Form 8868 (Rev. January 2022)

Application for Automatic Extension of Time To File an **Exempt Organization Return**

Department of the Treasury Internal Revenue Service

File a separate application for each return. Go to www.irs.gov/Form8868 for the latest information. OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

All co	omatic 6-Month Extension of Time. C	only submit origin	al (no copies needed)	_	
must	rporations required to file an income tax return o use Form 7004 to request an extension of time t	ther than Form 990-T	(including 1120-C filers) partnerships DE	MICs, an	d trusts
Type print	or Name of exempt organization or other filer FRIENDS OF EMERALD CO.	, see instructions. AST STATE I	PARKS		ntification number (TIN) 9-3633574
due date for filling your return. See instructions. Number, street, and room or suite no. If a P.O. box, see instructions. 17000 EMERALD COAST PARKWAY City, town or post office, state, and ZIP code. For a foreign address, see instructions.					2 2033374
Enter	DESTIN, FL 32541 the Return Code for the return that this application				
Appli Is For	cation	Return Code	Application for each return) Application Is For		0 1 Return
Form	990 or Form 990-EZ	01	Form 1041-A		Code
orm	4720 (individual)	03	Form 4720 (other than individual)		08
	990-PF	04	Form 5227	10	
Form 990-T (sec. 401(a) or 408(a) trust) 05 Form 6069		Form 6069		11	
	orm 990-T (trust other than above) 06 Form 8870			12	
orm	990-T (corporation)	07	000 EMERALD COAST PAR		
	ephone No. 850-269-1062		Fax No.		
• If th	ne organization does not have an office or place on his is for a Group Return, enter the organization's	Tour aight Group Exer	ted States, check this box	o for the	whale were about the
If the lifth pox	ne organization does not have an office or place of the organization does not have an office or place of the group and a size of the group, check this be request an automatic 6-month extension of time the organization named above. The extension is for a size of the calendar year 2021 or	and atta	ted States, check this box mption Number (GEN) If this in the list with the names and TINs of all mediates are set of the se	s for the mbers th	whale were already
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123841 01-12-22

Form 8868 (Rev. 1-2022)

EXTENDED TO NOVEMBER 15, 2021

Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public. Department of the Treasury Internal Revenue Service ► Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Form 990 (2020)

OMB No. 1545-0047

A FOI the		ending			
B Check it applicable:	C Name of organization		D Employer identifie	cation number	
Address	FRIENDS OF EMERALD COAST STATE PARKS				
Name	Name		E0 3633574		
Initial	Number and start to DO by the start of the DO	Room/suite		59-3633574	
Final return/	17000 EMERALD COAST PARKWAY	1100111/30110	850-269-1		
termin- ated Amende	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	226,287.	
return Applica-	DESTIN, FL 32541		H(a) Is this a group re		
tion pending	IF Name and address of principal officer SUE KNELLER		for subordinates'	? Yes X No	
1 Tax-exer	The state of the s		H(b) Are all subordinates inc		
J Website	mpt status: X 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) o HTTPS: //FRIENDSOFEMERALDCOASTSTATEPARK	527	If "No," attach a	list. See instructions	
K Form of o	rganization: X Corporation Trust Association Other	S. UKG	H(c) Group exemption	n number ▶ I State of legal domicile: FI	
Part I	Summary	Libai	or formation, 1999 M	State of legal domicile: F1	
1 B	riefly describe the organization's mission or most significant activities: CITIZ	ZEN SU	PPORT FOR TW	O FLORIDA	
2 2	TATE PARKS TO INCLUDE INCREASE PUBLIC AWA	ARENES	SS OF PARK FA	ACTITUTES	
E 2 C	heck this box Fig. if the organization discontinued its operations or dispose	ed of more	than 25% of its net asse	ets.	
9 3 N	umber of voting members of the governing body (Part VI, line 1a)			9	
8 4 N	umber of independent voting members of the governing body (Part VI, line 1b)		4	9	
Activities & 2 to 2	otal number of individuals employed in calendar year 2020 (Part V, line 2a)		5	15	
Ta To	otal number of volunteers (estimate if necessary) otal unrelated business revenue from Part VIII, column (C), line 12		6	25	
b N	et unrelated business taxable income from Form 990-T, Part I, line 11		7a	0.	
			Prior Year	0.	
0 8 C	ontributions and grants (Part VIII, line 1h)		1,781.	Current Year 1,430.	
9 Pr	rogram service revenue (Part VIII, line 2g)		196,748.	130,744.	
Bevenue 10 In	vestment income (Part VIII, column (A), lines 3, 4, and 7d)	-4,974.	0.		
11 0	ther revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	271111	52,347.	25,425.	
12 To	otal revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		245,902.	157,599.	
13 Gr	rants and similar amounts paid (Part IX, column (A), lines 1-3)	distri	10,987.	0.	
45 0	enefits paid to or for members (Part (X, column (A), line 4) alaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	The second second	0.	0.	
16a Pr	ofessional fundraising fees (Part IX, column (A), line 11e) tal fundraising expenses (Part IX, column (A), line 25)		180,750.	123,600.	
b To	otal fundraising expenses (Part IX, column (D), line 25)	0.	0.	0.	
யி 17 Ot	her expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		99,869.	75,391.	
18 10	ital expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	100	291,606.	198,991.	
19 Re	evenue less expenses. Subtract line 18 from line 12		-45,704.	-41,392.	
5 6		11 200	inning of Current Year	End of Year	
Balan To	tal assets (Part X, line 16)		256,096.	338,904.	
	tal liabilities (Part X, line 26)		31,908.	156,108.	
	at assets or fund balances. Subtract line 21 from line 20 Signature Block		224,188.	182,796.	
	2.00	C OC VA			
rue, correct, a	s of perjury, I declare that I have examined this return, including accompanying schedules a and complete. Declaration of preparer (other than officer) is based on all information of whic	nd statemer	nts, and to the best of my k	nowledge and belief, it is	
	The state of the s	ii preparei i	las any knowledge.		
Sign	Signature of officer		Date		
Here	DAVID HAKANSON, TREASURER				
	Type or print name and title				
	int/Type preparer's name Preparer's signature MisMit	WWW.	ate Check	PTIN	
	ONIA MITCHELL SONIA MITCHELL	1 0	9/28/21 self-employed	P00224067	
	m's name CARR, RIGGS & INGRAM, LLC m's address 500 GRAND BOULEVARD, SUITE 210		Firm's EIN ▶ 7	2-1396621	
rii	m's address 500 GRAND BOULEVARD, SUITE 210 MIRAMAR BEACH, FL 32550		1 1 2 2 2 2		
lay the IRS	discuss this return with the preparer shown above? See instructions	_	Phone no. 850	.837.3141	
32001 12-23-20			the same of the sa	X Yes No	
CONTE	a comment of the section of the separate instructions			Form 990 (2020)	

Form 8879-EO

IRS e-file Signature Authorization for an Exempt Organization

2020, and ending	. 20	J
Section 1 to 1 to 1 to 1 to 1 to 1 to 1		

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

For calendar year 2020, or fiscal year beginning Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization or person subject to tax	Taxpayer identification number
FRIENDS OF EMERALD COAST STATE PARKS	59-3633574
lame and title of officer or person subject to tax DAVID HAKANSON	
Part I Type of Return and Return Information (Whole Dollars Only)	
Check the box for the return for which you are using this Form 8879-EO and enter the applicable am	nount, if any, from the return, If you
check the box for the return for which you are using this roll 1007 20 and chick the for the return check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line for the return blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.	being filed with this form was
1a Form 990 check here 🕨 🗓 b Total revenue, if any (Form 990, Part VIII, column (A), line	12) 1b 157,599.
2a Form 990-EZ check here b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here b Tax based on investment income (Form 990-PF, Par	rt VI, line 5) 4b
5a Form 8868 check here b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here Data tax (Form 990-T, Part III, line 4)	6b
h Total tay (Form 4720 Part III line 1)	7b
Part II Declaration and Signature Authorization of Officer or Person Su	bject to Tax
of the 2020 electronic return and accompanying schedules and statements, and, to the best of my true, correct, and complete. I further declare that the amount in Part I above is the amount shown of I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmissic processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Tr Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution accours software for payment of the federal taxes owed on this return, and the financial institution to debit a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 busi (settlement) date. I also authorize the financial institutions involved in the processing of the electron confidential information necessary to answer inquiries and resolve issues related to the payment. I identification number (PIN) as my signature for the electronic return and, if applicable, the consent PIN: check one box only X I authorize CARR, RIGGS & INGRAM, LLC ERO firm name	b) to send the return to the IRS and con, (b) the reason for any delay in reasury and its designated Financial in tindicated in the tax preparation the entry to this account. To revoke iness days prior to the payment con the payment of taxes to receive the payment of taxes taxes the payment of taxes taxes the payment of taxes taxes taxes taxes the payment of taxes tax
as my signature on the tax year 2020 electronically filed return. If I have indicated within a state agency(ies) regulating charities as part of the IRS Fed/State program, I also author PIN on the return's disclosure consent screen.	this return that a copy of the return is being filed with
As an officer or person subject to tax with respect to the organization, I will enter my PIN electronically filed return. If I have indicated within this return that a copy of the return is regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return.	being filed with a state agency(ies)
Signature of officer or person subject to tax Part III Certification and Authentication	Date 10/12/21
HITTOPE IF FIRST TOHOWED BY YOUR HYE GIGHT SENSCIECTED THE.	219336331 ontenter all zeros

that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm

ERO's signature ► CARR, RIGGS & INGRAM,

Date - 09/28/21

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2020)