

**FLORIDA DEPARTMENT  
OF ENVIRONMENTAL  
PROTECTION**

**Florida State Parks  
Citizen Support Organization  
Handbook**

2009 1<sup>st</sup> Edition

## **FORWARD**

For many years, the Florida State Parks have enjoyed a special partnership with Citizen Support Organizations (CSO). These volunteer organizations, made up of community members, business people, retirees and young people have served to protect and support the amazing natural, cultural and historic resources unique to this unique state.

State Parks CSOs have donated thousands of hours and raised millions of dollars to ensure these incredible treasures will be preserved. As a result, visitors to the state parks can be assured of quality, nature based recreational opportunities for generations to come.

This handbook has been produced to inform CSO boards of state park procedures and practices to help you as you conduct the business of the CSO. Please note: this handbook is merely a reference tool; the entire staff of the park service is at your disposal to assist you.

Page 3 of 89

On behalf of the Florida Park Service and the millions of annual visitors, your work and dedication to support state parks is greatly appreciated!

# **TABLE OF CONTENTS**

## **Table of Contents, Page**

### **Forward,2-3**

### **Chapter 1 – Introduction**

- 1.1 Purpose and Mission of Park CSO, 7-8
- 1.2 Relationship to the Division, 8-10
- 1.3 Park Unit Management Plans, 10-11
- 1.4 Role of the Park Manager, 11-12
- 1.5 Role of the Park Programs Development Specialist, 12-13

### **Chapter 2 – Guidelines and Procedures**

- 2.1 Use of Park Facilities, 14-16
- 2.2 CSO Special Events, 16-17
- 2.3 Operating Concessions, 17-19
- 2.4 Fund Raising Guidelines, 19-20
  - 2.4.1 Solicitation of Contributions, 20
  - 2.4.2 Establishment of Endowments, 20-21
  - 2.4.3 Grant Solicitation Procedures, 21-22
- 2.5 Partnership in Parks Program, 22-24

- 2.6 Park Staff Handling of CSO Funds, 24-25
- 2.7 Contracting Requirements, 25
- 2.8 Publicizing Florida State Parks to the Public, 26
- 2.9 Financial and Management Standards, 26-27
- 2.10 CSO Dissolution Procedures, 27

### **Chapter 3 – Reporting Requirements**

- 3.1 Reporting CSO Volunteer Hours, 28
- 3.2 Annual Program Plan, 28-29
- 3.3 Annual Financial Report, 29-30
- 3.4 Failure to Submit the Annual Financial Report, 30
- 3.5 Florida Division of Corporations Annual Report, 30-31
- 3.6 Annual Internal Revenue Service Tax Return, 31-32
- 3.7 Florida Department of Revenue Sales and Use Tax, 32
- 3.8 Florida Department of Revenue Corporate Income Tax Return, 32-33

### **Chapter 4 – Organizational Reviews**

- 4.1 CSO Management Review, 34
- 4.2 Inspector General Audits, 34
- 4.3 Independent Financial Audit, 35-36
- 4.4 CSO Operational Reviews, 36

## **Table of Contents, Continued**

### **Chapter 5 – Frequently Asked Questions**

- 5.1 Lobbying, 37
- 5.2 Open Records Law, 37
- 5.3 Conflict of Interest, 38
- 5.4 Hiring Employees, 38
- 5.5 Volunteer Liability Coverage, 39
- 5.6 Fidelity Bonds, 39
- 5.7 Ethics Laws, 39-40
- 5.8 How Parks Get State Funding, 40-41

### **Appendix**

- 1.0 Partnership in Parks (PIP) Application and Budget Sheet, 43-49
- 2.0 Contracting Guidelines and Language, 50-53
- 3.0 Dissolution Procedures for a CSO, 54-55
- 4.0 Financial Report Format, 56-59
- 5.0 CSO Annual Financial Report Tracking Process, 60-62
- 6.0 CSO Management Review Documents, 63-84
- 7.0 CSO Annual Reporting Matrix, 85-86
- 8.0 Important Contact Information, 87-89

# **CHAPTER 1**

## **INTRODUCTION**

### **1.1 Purpose and Mission of a Park Citizen Support Organization**

Section 258.015, Florida Statutes states that the purpose of a citizen support organization (CSO) is to “operate for the direct or indirect benefit of the state park system or individual units of the state park system.” In other words, the purpose of a CSO is to support the missions of the Department of Environmental Protection (Department) and the Division of Recreation and Parks (Division). This partnership is outlined in the Agreement between the CSO and the Division.

By statute, CSOs are authorized to raise funds, seek and receive grants, accept gifts, bequests of money and tangible or real property on behalf of their host parks. In addition to monetary support, CSOs assist the parks through increasing community awareness and involvement in the parks and its programs.

The CSO supports the park by working on park projects or raising money to help meet the needs of a park as defined by park management and the Unit Management plan. The assistance CSOs provide the park may include but not limited to, recruiting volunteers, helping with special work projects, serving as guides and docents and conducting tours or special programs. Members in the organization can also develop and promote special events and market the park and its programs to the community.

## **1.2 Relationship to the Division**

A CSO is an independent non-profit corporation with a partnership agreement, or CSO agreement, with the Division. The CSO agreement: outlines the scope of activities, roles and responsibilities of the CSO, the park manager, the District and Division; reporting requirements; and, other guidelines for operation.

Park staff and CSO members should have a close working relationship. In order to accomplish the goals and objectives of the CSO and the Division establishing trust

and understanding between members and the park staff is crucial. Clearly defined roles, accountability and cooperation are needed for a functional, productive and rewarding relationship.

The park manager as contract manager, should attend CSO meetings. If the manager is unable to attend, park staff may represent the park at the meetings. From time to time, other park staff may be asked by the Park Manager to assist with CSO projects, such as coordinating or organizing a specific event. No park staff or manager may serve as a director on a CSO board.

It is important to note that although park staff cannot serve as a CSO board member or officer, he or she may become a member of a park CSO. Family members and relatives of a park staff person may serve on a CSO board as a member or an officer.

An effective CSO is an important partner for the park or unit. Many park goals can be accomplished with the CSOs financial and volunteer support. The CSO exists to

provide support for the operation of the park or unit. It is not intended that the CSO oversee the day to day operation of the park or unit or to otherwise replace the park management or staff.

### **1.3 Park Unit Management Plans**

The state park Unit Management Plan is the basis for all aspects of planning, budgeting, development, management and administration of the park. Park Unit Management Plans consist of three interrelated components: resource management, land use and implementation. The resource management component complements the land use component by identifying the various measures and programs needed to achieve resource management objectives. The land use component allocates the park's fixed supply of natural, cultural and recreational resources according to their optimum uses. The implementation component summarizes the actions that will be needed to implement the plan and provides cost estimates and schedules for completion.

The Park Manager uses the Unit Management Plan as a guide for projects and park development. The CSO should become familiar with and discuss the Unit Management Plan with their Park Manager and utilize it as a tool when considering projects to undertake.

#### **1.4 Role of the Park Manager**

The Park Manager is the CSO Agreement contract manager and the primary point of contact for the CSO. By attending all CSO meetings, the Park Manager can promote a successful working relationship. The Park Manager shall be responsible for:

- Serving as the primary contact for the CSO on behalf of the Division.
- Effectively communicating the mission, policies, procedures and guidelines of the Division to the CSO.
- Ensuring the CSO complies with the terms of the CSO Agreement.

- Ensuring that CSO programming and projects are consistent with the park's needs and goals as defined in the park's Unit Management Plan.
- Providing copies of the park or unit's approved budget allocation, capital improvement plans and Unit Management Plan.
- Approving all CSO proposed events and projects in writing, as defined in the CSO agreement.
- Becoming actively involved with the CSO to ensure effective organizational health and support.
- Communicating questions and needs with the District or Central Office staff when necessary.

### **1.5 Role of the Park Programs Development Specialist**

One Park Programs Development Specialist (PPDS) is based in each of the five District offices across the state. He or she is the CSO contact person for the District. The PPDS in each District accepts and reviews the Annual Financial Report, Department of State Annual Corporate Report, grant applications and agreements, and serves as an additional resource for the CSO and park management

on issues. He or she attends CSO meetings or events periodically and provides guidance and support to both the CSO and park management. It is important that the PPDS, park manager and CSO develop a close working relationship to maximize the effectiveness of the partnership. **The PPDS is not an IRS tax advisor, nor can they give legal advice.**

## **CHAPTER 2**

### **GUIDELINES AND PROCEDURES**

#### **2.1 Use of Park Facilities**

The Division may permit the CSO to use, without charge, appropriate use of Park property, staff and facilities, in accordance with Chapter 258.015 (2), Florida Statutes; Chapter 62D-2, Florida Administrative Code and the Division's Operation Manual. In order to use Park property or facilities, the CSO must:

- a. comply with the chapter of the Division's Operations Manual addressing CSOs;
- b. annually develop and submit to the Park Manager for review and prior written approval an Annual Program Plan of all projects, activities and events it plans to conduct on park property, including designation of specific locations and times for each event, with the following exceptions:
  - (1) The park may not forgo its usual park entrance fee so that a CSO may charge an entrance fee for admission to the CSO functions

which would close the park to normal visitation, except as provided in paragraph (c) of this section. This shall not be interpreted to preclude the CSO from seeking donations or charging separate fees for attendance at a CSO event within portions of the facility, but the following conditions must be met:

(a) Any events that are scheduled which restrict use of the park by the general public during normal park operating hours require approval by the Division Director. The request for an entrance fee or donation by a CSO must not interfere with or restrict the use of the park by the general public.

(b) A CSO request to charge an entrance fee in lieu of the park entrance fee must be made in writing and sent by the Park Manager to the District Bureau Chief. The District Bureau Chief shall forward the request to the Division Director for approval. The request should be made a minimum of

three months in advance to ensure its timely disposition.

(c) If an entrance fee or donation is approved in lieu of the regular park entrance fee, the CSO shall pay the park an amount based on the pedestrian park entrance rate per car or per person. The actual amount to be paid is to be negotiated between the CSO and the Park Manager.

The Park Manager may grant permission to the CSO for after-hours use of the facilities or to close portions of the park or unit to visitors during regular daylight hours as long as visitors have a reasonable opportunity to use other parts of the park or unit. These requests require careful consideration.

## **2.2 CSO Special Events**

Many CSOs sponsor special events to raise money and community awareness for the park or to bring in volunteers to support a park activity. All events conducted

on the property or in the name of the park must be approved in advance by the Park Manager. Once the Park Manager has approved an event, the CSO must take the following steps:

- The event and details must be approved in writing by the Park Manager prior to any publicity being released about the event;
- The CSO must execute a “Short Term Vendor Permit” with all vendors who will be connected with the event; (see Section 2.3)
- Copies of all event contracts, proof of insurance and vendor permits must be provided to the Park Manager prior to the event date;
- Submit event information to the appropriate park contact so the information will be listed in the Online Park Guide website.

### **2.3 Operating Concessions**

The Division contracts with concessionaires to provide goods and services to park visitors. The types of contracts include: Visitor Service Agreements; Special

Use Permits; and Concession Agreements. Another type of contract is a Full Service Vending Agreement which permits a contractor to provide vending machine products or washer and dryer equipment on park property. Under these contracts, the vendor returns a negotiated percentage of the proceeds to the Division to be deposited in the State Park Trust Fund.

A CSO may submit a proposal for any advertised call for Business Plans for a concession operation. If selected, the CSO will enter into a Concession Agreement with the Department of Environmental Protection. Under the Concession Agreement, the CSO shall comply with the guidelines and conditions required of all other concessionaires. Additionally, the negotiated percentage of gross sales or monthly fee from the operation would be deposited in the State Park Trust Fund.

Other concessions which may be approved by the Park Manager to operate on park property are established by the CSO and managed and operated by volunteers. The

proceeds from these concessions are retained by the CSO for use in meeting their fund raising goals for programs and activities which benefit the park.

It is important that the CSO discuss any or all of these options with the Park Manager prior to making a decision to operate a concession

## **2.4 Fund Raising Guidelines**

In support of the park or parks, a CSO can hold fund raisers, seek and receive grants and accept gifts and donations of cash. Since monies are being generated in the name of the park, a public entity, certain guidelines apply.

- All fund raising activities must be approved by the Park Manager.
- The projects for which the funds are raised must be consistent with the mission of the CSO, the needs of the park and the goals of the Division, as defined by the Unit Management Plan.

- All funds raised must be accounted for using standard accounting procedures and all applicable Department of Revenue and IRS rules must be followed.

**2.4.1 Solicitation of Contributions-** Some organizations which conduct fund raising activities are required to register their organizations with the Consumer Division of the Department of Agriculture. Florida State Park CSOs do not need to register with the Department of Agriculture. Section 496.403 Florida Statute states: “Section 496.401 to 496.424 do not apply to bona fide religious institutions, educational institutions, and state agencies or other government entities or persons or organizations who solicit or act as professional fundraising consultants solely on their behalf.”

**2.4.2 Establishment of Endowments-** An endowment, funded by donations and investment income, is a permanent pool of money whose earnings benefit the recipient organization. Only the earnings, not the principle, may be spent by the organization for specific

purposes, as determined by the Board or in some cases, the donor. There is no prohibition to the CSO accepting or establishing an endowment fund.

CSOs may want to consider establishing a cash reserve prior to creating an endowment. Since an endowment is a permanent fund in which contributions may not be spent, a CSO board may want to consider first establishing a cash reserve fund where both contributions and earnings are available to meet emergency needs.

Prior to establishing an endowment fund, the CSO and Park Manager should be in agreement that such a fund is in the best interest of the park and the CSO.

**2.4.3 Grant Solicitation Procedures** -All projects for which a CSO requests grant funds must be consistent with Division goals, policies and applicable Unit Management Plans. The applicant CSO must clearly identify the source of any required matching funds and secure such funds prior to requesting the grant. All proposals shall be reviewed and approved by the Division before the CSO

may submit the grant proposal to the granting agency or foundation.

The approval process begins with the Park Manager. The Park Manager will forward the proposal to the District office for consideration. The proposal should be submitted to the Park Manager and PPDS at least twenty working days prior to the granting agency deadline to allow sufficient time for review. Once the grant proposal has been reviewed and approved by the District and Central Office Bureau Chief the PPDS will notify the CSO that their application can be submitted to the granting agency or foundation.

## **2.5 Partnership in Parks Program**

The Partnership in Parks Program (PIP) was established in 1996 to provide matching state funds for proposed state park projects sponsored by CSOs. The intent of the program is to encourage private contributions to assist in funding park development projects.

The proposed project must have a minimum budget of \$100,000. If approved, the state will provide 40% of the project costs and the CSO is required to provide cash or evidence of cash, such as a letter of credit, CS, etc., for the additional 60% of the costs. All projects should be completed within 18 months of approval of the PIP project.

The application process and conditions are as follows:

- The CSO must submit a Partnership in Parks Application and Project Budget Sheet to the Park Manager (available from the Park Manager- a sample is found in Appendix 1.0)
- The Park Manager will circulate the application through the appropriate Division offices for approval.
- If approved, the Division will send the CSO a Letter of Intent indicating the project has been approved and fund raising efforts may begin.
- The CSO will notify the Park Manager when it has generated the cash to meet the 60% of the project costs and certify the availability of the cash.
- The Park Manager will complete and send a Project

Commencement Form, Project Budget Form and Project Allocation Budget sheet to the District for review and approval.

- The Division will execute contracts and agreements with vendors and contractors for the work to be performed.
- The appropriate bureau will supervise, approve and assist with planning design and oversight of all of the work performed.
- The park will submit quarterly status and financial reports to the Office of Financial Management.
- The CSO will submit a Project Completion Form to the park at the completion of the project.

## **2.6 Park Staff Handling of CSO Funds**

Division and park staff are authorized to collect and deposit funds which have been collected on behalf of the park or unit's CSO whether from sales of merchandise, donations, fees or any other funds. Handling funds on behalf of the CSO by park staff or volunteers shall be in conformance of specific accounting standards as

established by the CSO board. Those standards are to be in writing and made available to all who handle money on behalf of the CSO. At a minimum, the standards must include the following: CSO funds must be kept separate and not co-mingled with state funds or placed in agency cash registers.

## **2.7 Contracting Requirements**

Throughout the year, many CSOs execute contracts for various services and projects, including contracts for construction, rental equipment, food and entertainment vendors, and for professional services. It is always advisable for the CSO to consult an attorney when signing a contract to ensure that the CSOs and the state's interests are protected. The CSO board should consider adopting a policy requiring all major contracts be reviewed and approved by the entire CSO board prior to execution unless the board specifically authorizes an officer to act on its behalf.

## **2.8 Publicizing Florida State Parks to the Public**

Many CSOs will find it necessary and important to publicize their parks, their activities in the parks and other messages of interest to the public. Although a CSO is not required to get approval from the Park Manager prior to making any media contact; it is strongly recommended to discuss any promotional or publicity plans with the Park Manager to verify the accuracy of the information and any other details which may be important to know.

## **2.9 Financial and Management Standards**

The Florida Park Service CSOs are established as 501(c)(3) not for profit corporations whose funds are used to benefit the state park. Responsible financial management includes strategic planning, financial planning and establishing a financial reserve policy. The CSO board should actively set policy and ensure that the organization has adequate resources to carry out its mission. Under Florida law, nonprofit boards are responsible for management of the business and affairs of the organization in carrying out their responsibilities. The

law imposes on these directors specific fiduciary duties of care, loyalty, and obedience to the law.

## **2.10 CSO Dissolution Procedures**

The Park Manager and Division staff will make every effort to assist the CSO. If dissolution is ultimately the only solution, specific steps must be followed to dissolve a CSO which is under contract to the Department of Environmental Protection Division of Recreation and Parks and is incorporated as a not for profit corporation with the Secretary of State. The process must be consistent with provisions in Chapter 617, Florida Statutes which governs not for profit corporations.

## **CHAPTER 3**

# **REPORTING REQUIREMENTS**

### **3.1 Reporting CSO Volunteer Hours**

Each park collects the number of hours volunteers contribute to the park. The names of the CSO board and members and the number of hours volunteered should be submitted monthly to the Park Manager. Accurate volunteer service records are used for many reasons; including the CSO Annual Financial Report, park quarterly Manpower Augmentation Report, information for potential donors, special 500 hour annual pass eligibility, grant matching and other recognition items for volunteer work.

### **3.2 Annual Program Plan**

At the beginning of the fiscal year, the CSO shall provide a work plan of all its proposed projects, activities and events for the coming year to the Park Manager for review and approval. This plan should include the designation of a specific location, date and time for each identified use and event. This plan not only will allow the manager to

adequately schedule staff and facilities but will help identify what goals the CSO and Park Manager have set for the coming year.

### **3.3 Annual Financial Report**

Each CSO is required to submit an annual financial report to the Park Manager within six (6) months following the close of its fiscal year. This report identifies the CSOs income, expenditures and assets.

The financial report is an important document which serves two purposes. First, the report allows the Division to determine if a CSO is undertaking the activities for which it was established. Secondly, the report is a public document that provides information about the organization to potential donors and other interested parties. A CSO may use the financial report format provided in Appendix 4.0 or submit a copy of their filed IRS Form 990 with the Schedule A attachment in lieu of the Annual Financial Statement. The links to helpful websites are found in Appendix 8.0.

In addition to the financial report or copy of IRS documents, the CSO President must include a cover letter which provides an overview of the year and describes developments in the organization/park as well as a statement of accomplishments. The Park Manager will send this report to the District Bureau Chief with a letter describing the impact of the CSO's activities and accomplishments for the year.

### **3.4 Failure to Submit the Annual Financial Report**

The annual financial report is extremely important. Failure to submit the report in a timely manner could result in termination of the CSO Agreement. The delinquency procedures are described in Appendix 5.0.

### **3.5 Florida Division of Corporations Annual Report**

Each organization incorporated in the state of Florida must file an Annual Report with the Secretary of State's Office by May 1<sup>st</sup> of each year. This report verifies the names of the members of the board of the organization and the registered agent. The Department of State will notify the

CSO of the annual filing deadline which must be filed electronically.

By statute, CSOs are exempt from paying Annual Report filing fees if the report is submitted through the Department of Environmental Protection. To do this, go to the Florida Division of Corporations webpage [www.sunbiz.org](http://www.sunbiz.org) fill out the online report form and indicate the fee is to be paid by check. A copy of the Annual Report payment voucher should be sent to the District Park Programs Development Specialist for transmittal to the Division for filing with the Secretary of State's Office.

### **3.6 Annual Internal Revenue Service Tax Return**

Organizations designated as 501(c)(3) are required to file an IRS Return, but the type of return and complexity is determined by the amount of the organization's gross receipts or total assets. Tax return guidelines for non profit organizations underwent considerable changes for returns beginning in 2009. Forms and publication instructions are found on the IRS webpage

<http://www.irs.gov/>. For latest instructions contact the IRS directly at 1-877-829-5500 or contact an accountant. The annual reporting is due the 15<sup>th</sup> day of the fifth month after the end of the CSO's fiscal year.

As stated previously, the IRS Tax Return Form 990 with Schedule A attachment may be submitted to the Park Manager in lieu of the annual financial report.

### **3.7 Florida Department of Revenue Sales and Use Tax**

CSOs which sell items such as books, posters, T-shirts and other retail items to the public must collect sales tax on those sales and must file a sales tax report with the Florida Department of Revenue. Filing and payment instructions are found on the Department of Revenue website:

<http://dor.myflorida.com/dor/eservices/apps/filepay/>

### **3.8 Florida Department of Revenue Corporate Income Tax Return**

A CSO which has received IRS 501(c)(3) designation is not required to file a Florida corporate income tax return

unless it has unrelated business income as defined by the IRS. For additional information, contact the Florida Department of Revenue at 1-800-352-3671.

## **CHAPTER 4**

# **ORGANIZATIONAL REVIEWS**

### **4.1 CSO Management Review**

Park Programs Development Specialists will conduct a Management Review of each CSO once every four years. In addition, the Division's Partnership and Volunteer Section staff will conduct one management review in each District each year. These reviews will follow the Citizen Support Organization Assessment (see Appendix 6.0) and are conducted with the participation of the Board of Directors and the Park Manager. Prior to the actual review, the District PPDS will assist the CSO Board to assemble required documentation and materials to prepare for the review.

### **4.2 Inspector General Audits**

The Department of Environmental Protection's Office of the Inspector General will conduct comprehensive audits on two CSOs annually. The CSO will be given ample time and staff technical assistance to prepare for the audit. All

CSOs will eventually be audited: a scheduled audit is not necessarily an indication of suspected problems.

#### **4.3 Independent Financial Audit (if applicable)**

Section 215.981, Florida Park Service Statute states, “(2) .... direct-support organizations and citizen support organizations for the Department of Environmental Protection that are not for profit and that have annual expenditures of less than \$300,000 are not required to have an independent audit.....”

However, if a CSO has expenditures exceeding \$300,000 annually, it “....shall provide for an annual financial audit of its accounts and records to be conducted by an independent certified public accountant in accordance with rules adopted by the Auditor General pursuant to s. 11.45(8) and the state agency that created, approved, or administers the direct-support organization or citizen support organization. The audit report shall be submitted within 9 months after the end of the fiscal year to the Auditor General and to the state agency responsible for

creation, administration, or approval of the direct-support organization or citizen support organization. Such state agency, the Auditor General, and the Office of Program Policy Analysis and Government Accountability shall have the authority to require and receive from the organization or from the independent auditor any records relative to the operation of the organization.”

#### **4.4 CSO Operational Reviews**

The District PPDS will meet with the CSO Board and Park Manager at least once per year to develop an Action Plan for CSO operational improvements. The Action Plan consisting of any action items from the past year, review of issues or concerns that the CSO boards asked the PPDS to address that year and new action plans. This is an informal review to allow the CSO board members an opportunity to identify strengths, set goals and improve deficiencies in the management of the organization.

## **CHAPTER 5**

### **FREQUENTLY ASKED QUESTIONS**

#### **5.1 Can a CSO lobby elected officials?**

No. However, individual board members, as citizens, can advocate any position they wish as long as they do not represent their interests to be that of the CSO or the park or to send their remarks to elected officials on CSO or park stationary. CSOs should be mindful that some legislative activities or expenditures could jeopardize their 501(c)(3) status.

#### **5.2 Is a CSO subject to public inspection of their records or the “open records law?”**

Yes. Pursuant to Section 20.2551(4), Florida Statutes, “all records of the citizen support organization constitute public records for the purposes of chapter 119,” Florida Statutes. The CSO may charge a reasonable fee for duplicating the requested records.

**5.3 If a board member has a financial interest personally or in a corporation or partnership that does business with the CSO or Park or Park Service, does this constitute a conflict of interest?**

Possibly. Any CSO member with a financial interest in any business dealings with the CSO, Park or Park Service should disclose any such interest to the Park Manager and to members of the CSO. That CSO member should recuses him or herself on voting on any issue that may give the appearance of a conflict of interest. It should be noted in the minutes that the CSO member abstained from voting on issues which may have appeared to have been a conflict of interest.

**5.4 Can a CSO hire employees?**

Yes. The CSO must follow all applicable state and federal laws regarding its employees. If the CSO is unsure of all of the required reports and employee expenditures, it is advisable they consult with an accountant.

**5.5 Are Volunteers covered by state liability insurance?**

Yes. Pursuant to section 110.504(4) and (5), Florida Statutes, Volunteers are covered under state liability protection and are also covered by worker's compensation coverage in accordance with chapter 440, Florida Statutes, while in performance of their volunteer duties.

**5.6 Must the CSO board members be bonded?**

No. However, if the CSO generates a great deal of money the Board may want to consider a fidelity bond on all signatories on all financial accounts.

**5.7 Are CSOs and their members subject to DEP ethics standards?**

No. However, CSO boards and their members should be aware that they represent their park, the Division and the Department. The Division's Office of General Counsel has stated that CSOs are not subject to the provisions of the

ethics directive pertaining to monies, goods or services. An example: It is fine for the CSO to solicit the local Publix to obtain coffee and donuts for meetings or for the sale of foods at events as the CSO is an independent 501(c)(3) entity. However, CSO board members should be familiar with the Department directive regarding ethics and take any and all pertinent trainings required by the Department. Contact you Park's manager and/or Volunteer Coordinator to find out more information about the Department's required Ethics Training.

## **5.8 How are state parks funded?**

In 2008, over 50% of the park's operating costs were generated by visitors' fees at state parks. The state park operating budget comes from the State Park Trust Fund which is funded by fees and the Land Acquisition Trust Fund, which is funded by real estate transaction documentary stamps fees. Each year the Department submits its funding request to the Governor. The Florida Legislature then decides how much money the

Page 41 of 89

Department will receive to allocate out to the individual parks.

## **APPENDIX**

**1.0 Partnership in Parks (PIP) Application and Budget Sheet**

**2.0 Contracting Guidelines and Language**

**3.0 Dissolution Procedures for a CSO**

**4.0 Financial Report Format**

**5.0 CSO Annual Financial Report Tracking Process**

**6.0 CSO Management Review Documents**

**7.0 CSO Annual Reporting Matrix**

**8.0 Important Contact Information**

# Appendix 1.0 Partnership in Parks Application and Budget Sheet

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## Florida Department of Environmental Protection Division of Recreation and Parks Partnership in Parks Application

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(1) Original  District \_\_\_\_\_  
Amendment No. \_\_\_\_\_ to Project No. \_\_\_\_\_

(2) Name Park and Citizen Support Organization

\_\_\_\_\_  
\_\_\_\_\_

(3) PIP Budget

CSO Funds	\$ _____	_____ %
State Match	\$ _____	_____ %
Total Amount	\$ _____	100%

(4) Project Title

\_\_\_\_\_  
\_\_\_\_\_

(5) Target date for fund raising completion \_\_\_\_\_

(6) Project Description

If an amendment, please indicate and give explanation. District \_\_\_\_\_

(7)	Approved	Date Approved	Approved by
(a) Park Approvals CSO			
President	_____	_____	_____
Park Manager	_____	_____	_____
(b) District Approvals			
Bureau Chief	_____	_____	_____
Environmental Specialist	_____	_____	_____
(c) Central Office			
Bur. Operational Services	_____	_____	_____
Bur. Design and Rec	_____	_____	_____
Bur. Nat. and Cult Res	_____	_____	_____
Office of Park Planning	_____	_____	_____

(d) Office of Budget and Operational Compliance

Grants

Coordinator

Div Budget

Coordinator

_____	_____	_____
_____	_____	_____

Approved

The Division of Recreation and Parks has approved the above named project. The CSO is hereby authorized to proceed with fund raising efforts. The CSO is to certify to potential donors that this project is approved with funding contingent upon private donations.

Director or Designee, Division of Recreation and Parks

Date

(8) Please Indicate

Is this project specifically mentioned in the Park Unit Management Plan?

Yes

No

Attach copy

Is the project consistent with the Park Unit Management Plan?

Yes

No

Has the CSO submitted the current Financial Statement?

Yes

No

Attach

Has the CSO submitted the current Annual Audit?

Yes

N/A

Attach

Is the CSOs Corporate Registration current?

Yes

No

Attach

Does the CSO have a current registration for Charitable Solicitation?

Yes

No

Attach

(9) Disposition of Revenue

Are any of the facilities developed through this project expected to generate revenue?

Yes

No

If yes, indicated which entity will receive such revenue

CSO

Park

If the CSO is to receive the revenue, please give a description of the CSOs strategy to utilize funds.

(10) Provide a description of the CSO fund raising strategy

(11) For Construction and Resource Management Projects

The following permits and reviews will be required before this project can be initiated. This information is to be provided by the appropriate Division Bureau during the review process.

(12) Supporting Project Data

Project designs

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<input type="checkbox"/>	Attached
<input type="checkbox"/>	Attached
<input type="checkbox"/>	Attached

**Florida Department of Environmental Protection**  
**Division of Recreation and Parks**  
**Partnership in Parks Project Budget Sheet**

(1)  Initial Budget       Commencement Budget  
 Amended Budget      No. \_\_\_\_\_

(2) PIP Budget		State Fiscal Year		
Budget Item	CSO Share (60%)	Division Share (40%)	Total	

Planning				

Design				

Construction				

<b>Related Costs</b>			

<b>Endowment</b>			

<b>Total</b>			
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## **Appendix 2.0 Contracting Guidelines and Language**

Following are clauses which must be inserted into contracts with outside vendors:

**The first is a hold harmless clause, which shall be included in all contracts with service or commodity providers:**

The Contractor shall save and hold harmless and indemnify the State of Florida, the Department of Environmental Protection and the CSO against any and all liability, claims, judgments or costs of whatsoever kind and nature for injury to, or death, of any person or persons and for the loss or damage to any property resulting from the use, service, operations or performance of work under the terms of this Contract, resulting from the negligent acts of the Contractor, his subcontractor, or any of the staff, agents or representatives of the Contractor or subcontractor to the extent allowed by law.

**The second deals with contract or grants with other governmental entities such as a county, school board or other public agency:**

“Each party hereto agrees that it shall be solely responsible for the negligent or wrongful acts of its staff and agents. However, nothing contained herein shall constitute a waiver by either party of its sovereign immunity or the provisions of Section 768.28, Florida Statutes.”

**The third clause is for use with contract with Federal agencies:**

“Each party hereto agrees that it shall be solely responsible for the negligent or wrongful acts of its staff and agents. However, nothing contained herein shall constitute a waiver by either party of its sovereign immunity or the provisions of Section 768.28, Florida Statutes or a waiver by the Contractor or CSO of the protections afforded under the Federal Tort Claims Act.”

**The fourth clause provides that any contractor who has employees be placed on notice that they are responsible for their staff and that their staff is not entitled to workers compensation.**

“To the extent required by law, the Contractor will be self-insured against, or will secure and maintain during the life of this Contract, Worker’s Compensation Insurance for all of his staff connected with the work of this project and, in case any work is subcontracted, the Contractor shall require the subcontractor similarly to provide Worker’s Compensation Insurance for all of the latter’s staff unless such staff are covered by the protection afforded the Contractor. Such self-insurance program or insurance coverage shall comply fully with the Florida worker’s Compensation law. In case any class of staff engaged in hazardous work under this Contract is not protected under Worker’s Compensation statutes, the Contractor shall provide, and cause each subcontractor to provide, adequate insurance satisfactory to the CSO, for the protection of his staff not otherwise protected.”

**The fifth clause is recommended to be included with service providers in addition to the appropriate hold harmless agreement:**

“The Contractor, as an independent contractor, and not an agent, representative, or employee of the Department of Environmental Protection or the CSO, agrees to carry adequate liability and other appropriate forms of insurance. The Department shall have no liability except as specifically provided in the Contract.”

## **Appendix 3.0 Dissolution Procedures for a CSO**

If all parties agree the CSO is no longer functioning in the way in which it was intended:

1. The CSO must officially decide to dissolve pursuant to the provisions of **Section 617.1402 Florida Statutes,**

**Dissolution of corporation.**

2. Once this decision to dissolve is official, the CSO must notify the Division of its intention to cancel the CSO

Agreement. The Agreement between the Division and the CSO may be cancelled without cause as described in

Section 13: "This agreement may be terminated by either party without cause after 90 days from the receipt of notice

in writing to the other party at the address shown in this agreement. ...”

3. The CSO must complete a final financial report to identify all remaining corporate assets and submit it to the Division. Pursuant to Section 13 of the Agreement, “...In the event that this agreement is terminated or the CSO otherwise ceases to exist, any remaining assets of the CSO shall be transferred to another Division approved CSO or the Division of Recreation and Parks.” This provision shall be included in dissolution and/or merger documents or other appropriate legal documents.

## Appendix 4.0 Sample Financial Statement

	Year Ended	20--	20--
<b>Assets</b>			
Cash:			
Checking Account			
Savings Account			
Money Market Account			
Investments, at cost: (Note 3)			
Stocks			
Bonds			
Mutual Funds			
CDs			
Inventories, at cost			
Fixed assets, at cost:			
Property			
Other			
Total Assets		0	0
<b>Liabilities and Net Assets</b>			
<b>Liabilities</b>			
Debt			
Total Liabilities		0	0
<b>Net Assets</b>			
Unrestricted:			

Available for operations		
Designated for long term investment	0	0
Total Unrestricted	<u>0</u>	<u>0</u>
Temporarily restricted net assets	0	0
Permanently restricted net assets	0	0
Total Restricted Assets	<u>0</u>	<u>0</u>
Total Net Assets	0	0
<b>Total Liabilities and Net Assets</b>	<b><u>0</u></b>	<b><u>0</u></b>

## Statement of Cash Receipts, Expenditures, and Scholarships Paid

	Unrestricted net assets					Totals	
	Operations	Designated for long term investment	Total Unrestricted net assets	Temporarily restricted net assets	Permanently restricted net assets	20--	20--
<b>Receipts and other support</b>							
Contributions			0			0	
Grant			0			0	
Membership dues			0			0	
Fees			0			0	
Special Events & Program Revenue:			0				
Less expenses incurred for special events			0			0	
Net Special Events & Program Revenue	0	0	0	0	0	0	
Non-concession sales			0			0	
Concession sales			0			0	
Value of Contributed Services:							
Governmental support			0			0	
Non governmental support			0			0	
Investment and dividends:							
Dividends and Interest income			0			0	
Gain on sale of investments			0			0	
Other			0			0	
Net assets released from restrictions			0			0	
<hr/>							
Total Receipts and other support	0	0	0	0	0	0	
<hr/>							
<b>Disbursements</b>							
Program services			0			0	
Management and general			0			0	
Fundraising			0			0	
Membership-Development			0			0	
Total Disbursements	0	0	0	0	0	0	0
<hr/>							
<b>Change in net assets</b>	0	0	0	0	0	0	
<hr/>							
<b>Net assets at beginning of year</b>		0					
<hr/>							
<b>Net assets at the end of the year</b>							

Page 59 of 89  
**Statement of Functional Expenses**

	Program Services			Supporting Services				Totals			
	Scrub Jay Research Project	Exhibit Project	Scrub Jay Habitat Restoration	Total Program Services	Management & General	Fundraising	Membership Development	Total Supporting Services	Total Governmental Support	20--	20--
<b>Personnel expenses</b>											
Payroll taxes & employee benefits				0				0		0	
Total salaries & related expense	0	0	0	0	0	0	0	0		0	
<b>Contracted services</b>											
Construction & design				0				0		0	
Landscape				0				0		0	
Other				0				0		0	
Total Contracted Services	0	0	0	0	0	0	0	0		0	
<b>Direct expenses</b>											
Materials, supplies, equipment & rentals				0				0		0	
Printing & publications				0				0		0	
Conferences, conventions & meetings				0				0		0	
Postage, shipping & messenger				0				0		0	
Food, entertainment & meals				0				0		0	
Purchase for re-sale				0				0		0	
Travel				0				0		0	
Staff support				0				0		0	
Cost of park facilities				0				0		0	
Cost of park revenues				0				0		0	
Advertising				0				0		0	
Professional fees, trainers & demonstrators				0				0		0	
Office expenses				0				0		0	
Telephone				0				0		0	
Research Equipment & Supplies				0				0		0	
Total direct expenses	0	0	0	0	0	0	0	0		0	
Total expenses before depreciation	0	0	0	0	0	0	0	0		0	0
Depreciation				0				0		0	
Total expenses after depreciation	0	0	0	0	0	0	0	0		0	
<b>Total Expenses beginning of year</b>			0	0		0		0		0	
<b>Total Expenses end of year</b>	0	0	0	0	0	0	0	0		0	0

## **Appendix 5.0 CSO Annual Financial Report Tracking Process**

The CSO Agreement identifies the Park Manager as the contract manager for the Department. As the contract manager it is the responsibility of the Park Manager to ensure that all aspects of the contract are followed by both the Division and the CSO. Therefore, the Park Manager is the initial point of contact for the CSO and receives all reports from the CSO including the annual financial report.

### **Annual Financial Report and Statement of Accomplishments and Goals**

- Each CSO is required to submit an annual financial report to the Park Manager within six months following the end of the CSO's fiscal year. This report is a summary of the income and expenditures for the fiscal year as well as highlights of accomplishments. In lieu of the report, the CSO may submit a copy of their filed 990 IRS tax form with Schedule A attached.

- The Park Manager will date stamp the report to document its receipt. The Park Manager will keep a copy and send the original report with a letter providing an overview of the effectiveness of the CSO that fiscal year to the District PPDS for transmittal to the Bureau of Operational Services.
- If the report is not received by the due date, the Park Manager will send a letter to the CSO president reminding him/her of the delinquency and to inform him/her the CSO has an additional 30 working days to submit the report.
- If the report is not received within 30 working days, the manager will send a second letter to the CSO president advising him/her to submit the report within 30 days of receipt of the second notification or the contract may be terminated and the CSO dissolved.
- If the report is not received within 30 days following receipt of the second notification, the Park Manager will contact the District Bureau Chief who will coordinate the termination of the contract with the Bureau of Operational Services and the CSO President or Board.

The termination process begins with the Division Director sending a letter advising the CSO president of the termination of the contract and the dissolution of the CSO.

## **Appendix 6.0 CSO Management Review Documents**

### **CSO Self-Assessment**

Every other year the CSO board should complete this Self-Assessment and submit to the District Park Programs Development Specialist.

Name of CSO: \_\_\_\_\_

Date of Assessment: \_\_\_\_\_

Members participating: \_\_\_\_\_

<b>What is our mission?</b>	
<b>Who is our customer?</b>	

<p><b>What does the customer value?</b></p>	
<p><b>What are our results?</b></p>	
<p><b>What is our plan?</b></p>	

## CSO Documentation Checklist prior to assessment

**CSO:**

**Date:**

Documentation	Assessment #	Where to find	√
Annual Financial Report	1	PPDS	
Annual Audit (if applicable)	2	PPDS	
Annual CSO Program Plan	3	PM	
Worker's Comp Insurance Policy	4	CSO	
Written Approval of CSO's Program Plan	5	PM/CSO	
Board Meeting Minutes	6	PM/CSO	
Park Unit Management Plan	7	PM/CSO	
Park's Annual Budget Request	8	PM/CSO	
Park's Annual Approved Budget	9	PM/CSO	
Park's Current List of Projects	10	PM/CSO	
Board Member Application/Agreement	11	PM/CSO	
Agency Approved Grant Applications	13	PM/CSO	
Written Policy - Bank Deposits, Reconciliations	16	CSO	
Written Policy - Cash Handling	18, 52	CSO	
CSO Agreement	19	PPDS	
DR-15's (Sales tax collection form, if applicable)	20	CSO	

Florida Not for Profit Corporation Annual Report	21	CSO/PPDS	
Board Membership Roster	23	CSO	
Master Minute Book	24	CSO	
IRS Form 990 or 990EZ	32	CSO/PPDS	
<b>Best Practices</b>			
Written Policy - Finances	37	CSO	
CSO Annual Budget	38	CSO	
Written Policy- Expenses Not Budgeted	39	CSO	
Written Policy - Check Handling	45	CSO	
Proof of Bond (Signatory with authority to withdraw)	46	CSO	
Written Policy - Gift Acceptance	50	CSO	
Written Policy - Investments	51	CSO	
Gift Shop Inventory Records (if applicable)	53	CSO	
Written Business Dealings	54	CSO	
Written Procedures - Managing Contracts	56	CSO	

## Citizen Support Organization Assessment

The purpose of the CSO management assessment is to provide the Citizen Support Organization, Park Manager and Park Programs Development Specialist an opportunity to discuss the CSO's current management approach. The checklist process provides tools and resources that will enable the CSO to meet its goals and purpose of supporting state parks.

<b>Signature Page</b>			
<b>State Park</b>			
<b>Citizen Support Organization</b>			
<b>Date</b>			
<b>Interviewee</b>			
<b>Signatures</b>			
<b>Title</b>	<b>Name</b>	<b>Signature</b>	<b>Date</b>
<b>CSO President</b>			

<b>Park Manager</b>			
<b>District PPDS</b>			
<b>District Bureau Chief</b>			
Completed and signed assessments are to be mailed once every four years to the Bureau of Operational Services, 3900 Commonwealth Blvd., MS 535, Tallahassee, Florida 32399-3000, C/O Wayne Hrydziusko.			

# Governing and Financial Standards

## GOVERNANCE

No	Indicators	Yes	No	Comments
1	Does the Park Manager attend all board meetings?			
2	Does the board maintain a current and updated membership roster?			
3	Does the board maintain a master minute book with a complete set of board minutes, starting with incorporation?			
4	Are minutes provided to the board for review and approval?			

5	Does the CSO have an annual meeting?			
6	Does the CSO conduct annual elections?			
7	How timely does the board fill a board vacancy?			
8	Does the CSO have a process to rotate board?			
9	Does the board have standing committees with a chair acting with filled slots as well as conducting activities?			

<b>PLANNING</b>				
<b>No</b>	<b>Indicators</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
10	Does the Park Manager provide written approval of the CSO's Program Plan?			
11	Does the Park Manager provide the current Unit Management Plan to the board?			
12	Does the Park Manager provide the park's annual budget request to the board?			
13	Does the Park Manager provide the annual approved park budget to the board?			

14	Does the Park Manager provide a current list of project needs to the board? How frequently?			
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**TRANSPARENCY and ACCOUNTABILITY**

No	Indicators	Yes	No	Comments
15	Is the annual Financial Statement report submitted on time and in the correct format? Is the report current?			
16	Is the Annual Audit submitted on time and in correct format?			

17	Was the State of Florida, Department of State, Not for Profit Corporation Annual Report filed in a timely manner?			
18	Are the CSO records available, upon request, to the public for viewing including all correspondence, financial, membership, and other records?			
19	Was the IRS Form 990 or 990 EZ submitted annually and in a timely manner? (If required.)			

20	Is the CSO in compliance with the IRS requirements that all non profits make available for the past three year's IRS 990 Information Tax Returns and their original Application for Designation as an Exempt Organization to anyone that requests them?			
21	Does the CSO provide required donation receipts to donors?			
22	Are the CSO records available, upon request, to the public for viewing including all correspondence, financial, membership, and other records?			

23	Are the employee tax and FICA withholding remitted to the IRS in a timely manner in accordance with those regulations?			
24	Do contracted employees meet Federal requirements for this form of employment? Are Disbursement records kept so 1099s can be issued at year-end?			

<b>FUNDRAISING/GRANTS MANAGEMENT</b>				
<b>No</b>	<b>Indicators</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
25	Does the CSO conduct raffles? And, accordingly, conduct raffles under state law?			

26	Is the CSO aware of Division granting guidelines, policy, and regulations?			
27	Are all grant applications reviewed and approved by appropriate agency staff prior to submission?			
28	Has the CSO entered into a joint grant agreement with the Division?			
29	Are grant projects monitored for granting agency guidelines - by a board designee?			

30	Does the CSO have a written policy on bank deposit activity based on the frequency of received revenues?			
31	If park staff is handling CSO funds, are the CSO guidelines, policy and safeguards for handling funds consistent with the Division of Recreation and Parks' cash handling procedures for its employees?			
32	Does the CSO have a written policy for the handling of cash during special events? Consider cash handling controls, guidelines, and safe guards.			

33	Does the CSO board vote on, establish and follow the board's financial policies?			
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<b>FUNDRAISING/GRANTS MANAGEMENT</b>				
<b>No</b>	<b>Indicators</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
34	Does the CSO board adopt an annual budget that is comprehensive in its operating scope: programming, management, fund raising and membership development?			
35	Does the board have a policy for approving expenses which are not budgeted?			

36	Does the board review and approve the annual Financial Statement or Audit Report?			
37	Does the Financial Committee recommend an annual budget to the board and oversight of internal financial activities?			
38	Does the Financial Committee develop and provide guidance for CSO investment portfolio and other investment activities?			
39	Does the Audit Committee review expenditures and checks for proper spending within 30 days after the end of the fiscal year, annually?			

40	Were all funds received by the CSO deposited, as defined in policy, in the CSO's financial institution in a timely manner?			
41	Does the CSO have a policy identifying authorized check signers and the number of signatures required on checks for specified dollar amounts?			
42	Are each designated signatory with authority to withdraw funds bonded?			

<b>Financial Management, continued</b>				
<b>No</b>	<b>Indicators</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
43	Are there designated individuals, other than the board member who has possession of the CSO checkbook, who approve all expenses of the CSO before a payment is made?			
44	Are the Bank monthly statements sent to the individual who signs CSO checks?			
45	On a quarterly basis, does the finance committee, review expenditures that exceed a defined amount established through policy?			

46	Does the CSO have a policy for gift acceptance?			
47	Does the CSO have a written policy related to investments?			

<b>Gift Shop Management</b>				
<b>No</b>	<b>Indicators</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
48	Does the CSO have a gift shop or a rental operation?			
49	Does the shop store or rental operation have a written policy on cash transactions, cash drawer operations, cash handling, cash deposit and cash kept in park safes?			

50	Does the CSO take periodic inventories to monitor the inventory against theft, to reconcile general ledger inventory information and to maintain adequate inventory level?			
51	Are business dealings with private business, corporations, and other service providers in writing?			
52	Are those same business dealings reviewed and monitored by the board or by the board designee?			

53	Are procedures established for managing contracts?			
HUMAN RESOURCES				
54	Does the CSO carry workers compensation insurance for CSO employees?			
55	Does the park maintain a current file of Volunteer Application/Agreements for each board member?			

## Appendix 7.0 CSO Annual Reporting Matrix

Report	Due Date	Recipient
<b>Secretary of State</b>		
Florida Division of Corporations Annual Report	By May 1st each year	Park Program Development Specialist
<b>Department of Environmental Protection</b>		
Annual Financial Report	Six months after close of CSO fiscal year	Park Manager
Independent Annual Financial Audit (if applicable)	9 months after close of CSO fiscal year	Auditor General and Division of Recreation and Parks
Annual	Beginning of	Park Manager

Program Plan	CSO fiscal year	
<b>Department of Revenue</b>		
Sales and Use Tax Return ( if applicable)	Monthly or quarterly depending on volume	Florida Department of Revenue
<b>Internal Revenue Service</b>		
<p>IRS Tax Return</p> <ul style="list-style-type: none"> <li>• Form 990 and Standard A</li> <li>• Form 990 EZ and Standard A</li> <li>• Form 990-N (e-postcard)</li> </ul>	The 15 <sup>th</sup> day of the 5 <sup>th</sup> month after close of CSO fiscal year	Internal Revenue Service

## **Appendix 8.0 Important Contact Information**

**Governor Charlie Crist, 850-488-4441**

### **Department of Environmental Protection**

Mike Sole, Secretary

Mike Bullock, Director, Division of Recreation and Parks, 850-245-3091

Wayne Hrydziusko, Planning Manager, Volunteer and CSO Section,  
850-245-3076

Bunny Hanley, Government Operations Consultant, Volunteer and CSO Section  
850-245-3076

Karen Darvill, Government Operations Consultant, Volunteer and CSO Section  
850-245-3076

## **Regional Districts**

### **District 1 (Northwest Florida)**

Danny Jones, Bureau Chief, 850-233-5110

Carmen McDonald, PPDS, 850-233-5110

### **District 2 (Northeast Florida)**

Donald Forgione, Bureau Chief , 352-955-2135

Kaley Krick (Barnett), PPDS, 352-955-2135

### **District 3 (Central Florida)**

Larry Fooks, Bureau Chief, 407-884-2000

Jennifer Dillard, PPDS, 407-884-2000

### **District 4 (Southwest Florida)**

Valinda Subic, Bureau Chief, 941-483-5944

Carol Imbriani, PPDS, 941-486-2155

**District 5 (Southeast Florida)**

Paul Rice, Bureau Chief, 772-546-0900

Kim Chase, PPDS, 772-546-0900

**Secretary of State, 850-245-6052**

<http://sunbiz.org>

**Florida Department of Revenue, 800-352-3671**

<http://dor.myflorida.com/dor>

**Internal Revenue Service, 800-829-1040**

[www.irs.gov](http://www.irs.gov)