



FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

**Division of Recreation and Parks,
Florida Park Service**



Citizen Support Organization Handbook

A Guide for CSO Boards and Division Staff

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Table of Contents

FORWARD.....	5
ABOUT THIS HANDBOOK	5
CHAPTER 1: INTRODUCTION.....	6
1.1 Florida Park Service Mission.....	6
1.2 Citizen Support Organization (CSO) Purpose.....	6
1.3 Relationship to the Division of Recreation and Parks	7
1.4 Central Office Role.....	8
1.5 Park Programs Development Specialist Role	9
1.6 Contract Manager’s Role	10
1.7 Park Unit Management Plan	11
1.8 Board of Directors	11
1.9 Board of Director’s Role.....	12
1.10 Governing Documents	13
CHAPTER 2: DEVELOPING A CSO.....	15
2.1 Tracking Sheet & Checklist for Incorporating	15
2.2 Developing a Statement of Purpose	18
2.3 Developing the Articles of Incorporation	19
2.4 Amending the Articles Incorporation	22
2.5 Amending the CSO Name.....	23
2.6 Developing the Bylaws.....	23
2.7 Amending the Bylaws	25
2.8 Internal Revenue Service Requirements	25
2.8.1 Federal Employer Identification Number.....	25
2.8.2 Federal Tax-Exempt Charitable Status.....	25
2.9 Florida Department of Revenue Requirements.....	26
2.9.1 Florida Sales Tax Number	26
2.9.2 Florida Sales Tax Exemption	27
2.10 Financial Policies	28
CHAPTER 3: CSO MANAGEMENT AND GOVERNANCE.....	36
3.1 Build Your Best Board.....	36
3.2 Lobbying	37
3.3 Advocacy and Education	38
3.4 Effective Board Meetings	39
3.5 Robert’s Rules of Order	41
3.6 Voting by Proxy.....	41
3.7 Quorum.....	41
3.8 Records Management, Document Retention, and Public Records	41
3.9 Hiring Employees, Workers’ Compensation, and Whistleblowers Policy	44
3.10 Liability, Sovereign Immunity, Insurance, and Risk Reduction.....	45
3.11 Successful Fundraising.....	46
3.12 The Florida State Parks Foundation	48
CHAPTER 4: DIVISION GUIDELINES AND PROCEDURES	49
4.1 Annual Program Plan.....	49

4.2	Using CSO Funds	50
4.3	Using State Supplies, Materials, & Equipment.....	50
4.4	Using Park Property & Facilities.....	51
4.4.1	Fees.....	51
4.4.2	CSO Park Entrance Fee Waiver Days.....	51
4.5	Special Events	52
4.6	Serving and Alcohol Sales	53
4.7	Contracting Requirements	54
4.8	Third Party Contracts for Regular Business Services	54
4.9	Concession Services	55
4.10	Park Staff Handling CSO Funds & Role in CSO Concession Operations	56
4.11	Payment Card Industry	58
4.12	Fundraising Requirements.....	59
4.12.1	Registration with Department of Agriculture and Consumer Services	59
4.12.2	Trusts, Investment Funds, and Endowments.....	60
4.12.3	Grant Approvals.....	61
4.12.4	Donation Boxes	61
4.12.5	Drawings of Chance	61
4.12.6	Facilities Naming	63
4.12.7	Donor Recognition	63
4.13	Partnership in Parks Program	66
4.14	Park Programs and Interpretation	67
4.14.1	Facilities.....	68
4.14.2	Boards, Display Cases, Temporary Displays & Traveling Exhibits	68
4.14.3	Exhibits	68
4.14.4	Permanent Audio-Visual Programs.....	69
4.14.5	Living History Programs.....	69
4.14.6	Printed Materials.....	70
4.14.7	Program Accessibility.....	70
4.15	Publicizing Florida State Parks	71
4.16	Accomplishments and News	72
4.17	Working with a Park	72
4.17.1	When Things Go Wrong	73
4.17.2	Resolution Steps.....	74
4.17.3	When All Else Fails.....	74
4.18	Dissolution and Termination Procedures	75
CHAPTER 5: DIVISION AND OTHER REPORTING REQUIREMENTS		78
5.1	Volunteer Requirements	78
5.2	Sexual Predator and Offender Checks	79
5.3	Report CSO Volunteer Hours.....	80
5.4	Department of State, Division of Corporations, Corporate Annual Report	81
5.5	CSO Management Reviews.....	81
5.6	Internal Revenue Service Reporting	82
5.6.1	Consequences of Not Filing with the IRS.....	83
5.6.2	Florida Single Audit Act.....	83
5.6.3	Federal Single Audit Act	84

5.7	Independent Financial Audit.....	84
5.8	Inspector General Audit	84
5.9	Florida Department of Revenue Sales and Use Tax.....	87
5.10	Florida Department of Revenue Corporate Income Tax Return.....	88
5.11	Annual Legislative Report	90
5.12	Code of Ethics.....	92
5.13	Conflicts of Interest	93

FORWARD

The Florida Department of Environmental Protection (Department), Division of Recreation and Parks (Division), Florida Park Service (FPS) manages approximately 815,077 acres of state parks and state trails. The FPS strives to protect the natural environment and enhance the resource-based recreational potential of such lands.

Citizen Support Organizations (CSOs) are some of the Division's most treasured resources helping to support Florida's state parks, provide visitor services, and protect the amazing natural and cultural resources unique to our exceptional state through volunteerism. The FPS has enjoyed a special partnership with an ever-growing family of 80+ CSOs. These volunteer involvements, also known as Friends groups, consist of local community members, business-people, retirees, and individuals passionate about a park/s.

Through years of collective efforts, CSOs have contributed hundreds of thousands of volunteer hours and raised tens of millions of dollars to ensure the state park system's incredible natural and cultural resources are preserved and cherished. As a result, visitors to state parks can be assured of high quality, resource-based recreational opportunities for generations to come.

On behalf of the FPS and our more than 30+ million annual visitors, we thank you for the relentless work and unwavering dedication contributed to continuously support Florida State Parks.

ABOUT THIS HANDBOOK

This CSO Handbook serves as a guide for state park CSO boards and park staff to assist in understanding the basic operations of a CSO, including the Department's and Division's procedures and practices. This handbook is not a governing document; however, the CSO Agreement, CSO Articles of Incorporation, CSO Bylaws, Florida Statutes, Florida Administrative Code 62-D, Department Directives, and the Division's Operations Manual (OM) are the basis for the information contained within. While thorough, this handbook cannot possibly address every situation that may arise. There will be frequent updates to the document, therefore this handbook should be considered a "living" work-in-progress. When in doubt, a CSO member should contact its Board of Directors, contract manager, the District office, or the Division's Friends Groups and Volunteer Program for clarification and guidance. Should this handbook conflict with Department Directives or the Division's OM, those take precedence.

The information this document provides is not legal or tax advice. Department employees are not attorneys or certified public accountants and cannot provide advice. CSOs must always seek legal and/or tax professionals for information and guidance.

CHAPTER 1: INTRODUCTION

1.1 Florida Park Service Mission

The mission of the Florida Park Service (FPS) is to provide resource-based recreation while preserving, interpreting, and restoring natural and cultural resources.

1.2 Citizen Support Organization (CSO) Purpose

Section 258.015, Florida Statutes (F.S.), states 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 (see also Operations Manual [OM] Chapter 1.4). In other words, the sole purpose of a CSO is to support the mission of the Florida Department of Environmental Protection (Department) Division of Recreation and Parks (Division) and to assist a park in accomplishing its goals. This partnership is outlined in the CSO Agreement, which is signed during the incorporation process, to formally establish the relationship between the CSO and the Division. A not for profit organization becomes a state park CSO once both the Division and the organization signs the CSO Agreement.

CSOs are an integral part of the success of the FPS, the only four-time National Gold Medal Award winner for excellence in parks and recreation.

Parks partnering with a CSO receive many benefits. CSOs generate a valuable source of additional support for administration, maintenance, protection, resource management, and visitor services. Section 258.015, F.S., authorizes a CSO to “...conduct programs and activities; raise funds; request and receive grants, gifts, and bequests of money; acquire, receive, hold, invest, and administer, in its own name, securities, funds, objects of value, or other property, real or personal; and make expenditures to or for the direct or indirect benefit of the state park system or individual units of the state park system.”

The Division recognizes a CSO’s support role varies from park to park. Some CSOs focus primarily on one element such as providing financial support while others provide broader support including organizing special events, providing visitor services, and interpreting the park and its programs to the community. The Division approves CSOs to operate in a manner that provides direct or indirect benefit to the park, and within the capacity of the CSO.

CSO support must be consistent with a park’s Unit Management Plan (see [Chapter 1.7](#)) and organized in an approved Annual Program Plan (see [Chapter 4.1](#))

Benefits to a park from CSO support include, but are not limited to:

- Helping to preserve, protect, and restore the park's natural and cultural resources.
- Cultivating community support for the park.
- Providing information, interpretation, historic re-enactments, educational programs, visitor assistance, and volunteer involvement.
- Providing universal access to facilities and improvements to facilities, equipment and grounds, maintenance and repairs, trail maintenance, plumbing, painting, mowing, and trash pick-up.

The FPS is not supported by the state of Florida's general revenue fund (e.g., sales taxes paid for goods and services). State parks are supported primarily by park-generated revenue from entrance fees, overnight accommodations, and concession operations. These provide slightly more than two-thirds of the operating costs of state parks. The other one-third of the state parks' operating budget comes from revenue generated by documentary stamps through real estate transactions. CSOs are an additional important source of financial support and provide enhancements to visitor services.

1.3 Relationship to the Division of Recreation and Parks

A CSO is an independent not for profit Florida corporation with a CSO Agreement formalizing its partnership with the Division and Department. The CSO Agreement is a contract that outlines the scope of activities and reporting requirements and the roles and responsibilities of the CSO, the CSO's contract manager, District, and Division (OM Chapter 1.4, 3.2). CSO board members should be very familiar with their Agreement and its provisions because it impacts how the not for profit will operate.

Benefits of a CSO

- **Saves agency resources.**
- **Long-term continuity of support.**
- **Enthusiasm and pride.**
- **Different skills**

A Park Manager of a park/s or state trail/s is the contract manager for a CSO/s. The Division Director is the contract manager for the Florida State Parks Foundation, the statewide CSO. Contract managers must be knowledgeable of the content of the CSO Agreement and CSO governing documents the Articles and bylaws as these play a crucial role in CSO operations. Contract managers also are the communicators between the CSO and District, Division, and Department (OM Chapter 1.4). The contract manager represents the interests of the Division and Department and is the first person the CSO should contact if/when questions arise regarding the Department and Division's mission, policies, procedures, or guidelines. For more information on the role of the contract manager see [Chapter 1.6](#).

The relationship between a CSO and the Division or park is a partnership. The partnership is most effective when the contract manager and Division staff and the CSO President and board have a close working relationship. Together, they can accomplish the goals and objectives of a park, CSO, and Division. Goals are best accomplished by frequent and clear communication between the contract manager and CSO, thereby establishing trust, and understanding between the CSO President, Board of Directors, contract manager and Division staff. Clearly defined roles, accountability, and frequent communication and cooperation are essential for a functional, productive, and rewarding relationship.

An effective CSO is a valuable partner. Many goals can be accomplished with the CSO's volunteer and financial support. However, the role of the CSO is not to oversee the day-to-day operation of the Division or park or to otherwise replace Division staff. CSOs exist solely to provide predetermined and approved support for park operations.

1.4 Central Office Role

The Central Office is the Department's and Division's headquarters located in Tallahassee, Florida. The Division's, Friends Groups and Volunteer Program is the liaison between the Division Director, contract manager and the Florida State Parks Foundation. The Program is also the liaison between the Division and District Park Programs Development Specialists (PPDSs) (see [Chapter 1.5](#)). Districts manage their Park Managers, contract managers, and their CSO programs (see OM Chapter 1.4). The Friends Groups and Volunteer Program has these responsibilities:

- Coordinating the operations of the Friends Groups and Volunteer Program on behalf of the Department and Division.
- Serving the Division Director as liaison to the Florida State Parks Foundation.
- Aiding and consultative services to the Division, Districts, parks, and CSOs regarding board operations, related not for profit management issues, major policy updates or changes, and Division policy related to CSOs and volunteers.
- Communicating policy changes and updates to the CSOs and volunteers through the District PPDSs.
- Reviewing and recommending to Division management administrative policies, procedures, guidelines, and related directives to be implemented concerning CSOs and volunteers.
- Collecting data related to CSO and volunteer management, submitting CSO's Corporate Annual Reports to the Florida Department of State, Division of Corporations (see [Chapter 5.4](#)), coordinating and collecting CSO Management Reviews (see [Chapter 5.5](#)), Annual Legislative Reports (see [Chapter 5.11](#)), Inspector General Audits and follow-ups (see [Chapter 5.8](#)), and maintaining updated lists of CSO Presidents and volunteer managers.
- Preparing reports and providing analysis of collected data, including recommendations to the Division on the improvement of CSO management and the volunteer program.

- Assisting with the planning and implementing of any statewide CSO or volunteer manager meetings or trainings, District CSO or volunteer manager meetings, or any other special meetings and instructional assemblies that involve volunteers and CSOs.
- Overseeing the production and updates of the Division's CSO Handbook, and any other related guidance and informational manuals, forms, or other materials.

1.5 Park Programs Development Specialist Role

A PPDS is based in each of the five (5) District offices across the state and serves as the District liaison for CSOs and volunteers (see OM Chapter 1.4). A PPDS's responsibilities include, but are not limited to:

- Serving as the primary resource for the CSO and park management for CSO and volunteer's questions and issues.
- Communicating updates from the Division's Friends Groups and Volunteer program to the Park Managers and CSOs.
- Assisting the Park Managers and CSOs in meeting their obligations of the CSO Agreement.
- Monitoring, compiling, evaluating, and accepting a CSO's Florida Department of State, Division of Corporations, Corporate Annual Report (see [Chapter 5.4](#)), Annual Legislative Report (see [Chapter 5.11](#)), CSO grant applications and solicitations (see [Chapter 4.12.3](#)), and other CSO third-party agreements, etc.
- Identifying, investigating, and resolving problems as it relates to CSOs, volunteers, and grant management.
- Monitoring, evaluating, and providing program analysis to the District Bureau Chief on the operations of CSOs in the District.
- Conducting CSO Management Reviews (see [Chapter 5.5](#)) and maintaining a District schedule to ensure each CSO is reviewed at a minimum of every four (4) years.
- Conducting District CSO meetings and volunteer manager trainings (e.g., conference calls, webinars, or face-to-face) at a minimum once a year.
- Participating in the Inspector General Audit process (see [Chapter 5.8](#)), as deemed appropriate by the District Chief, which can include preparing the District's draft CSO audit response and compiling documentation/verification of actions taken by the CSO as part of the audit's six (6) month follow-up.
- Attending CSO-held meetings and events periodically to ensure the contract manager, park staff, and CSO meet Division policy.
- Maintaining an updated roster of District CSO Presidents and volunteer managers.
- Communicating and coordinating regularly with the Department's Friends Groups and Volunteer Program on the business of CSOs and volunteer management.
- Additional duties as it relates to volunteer management (see OM Chapter 1.6).

It is important for the CSO to understand a PPDS is not a tax advisor nor can the PPDS give legal advice. The CSO is responsible for seeking professional legal and tax advice (see OM Chapter 1.4).

1.6 Contract Manager's Role

Park Managers are the CSO Agreement contract manager and the primary point of contact for a park CSO (See CSO Agreement). Ultimately, the Park Manager has the authority over activities that take place on a park or state trail (see OM Chapter 1.4). It is the Park Manager's responsibility to ensure the park is operated safely and in accordance with Department and Division policies and goals. The Division Director is the contract manager of the statewide CSO, Florida State Parks Foundation. It's the Division Directors responsibility to ensure the Foundation is meeting the goals of the Department and Division.

Tips for a Successful Relationship between the CSO and the Park

- **Communicate, communicate, and communicate.**
- **Speak frequently.**
- **No surprises.**
- **Be open and honest.**

The contract manager's approval must be obtained for CSO activities (see CSO Agreement). Understanding the contract manager's responsibilities and priorities can help a CSO work well with a park and Division and keep things operating smoothly. A contract manager's responsibilities as it concerns the CSO include, but are not limited to:

- Serving as the primary contact for the CSO on behalf of the Division (see CSO Agreement).
- Educating the CSO about the requirement and/or guidance which regulate the activities of the CSO: Part 1 Chapter 258 F.S., Chapter 62-D-2, Florida Administrative Code, the Division's Operation Manual, a parks' Unit Management Plan, and the CSO Handbook (see CSO Agreement).
- Ensuring on an ongoing basis that the CSO follows appropriate Department and Division guidelines, and reviews procedures before a decision to proceed on a CSO activity is made (see CSO Agreement).
- Advising the CSO whether activities, projects, events, and expenditures are consistent and supportive with the needs and goals of the Division, and/or the park as defined in the parks' Unit Management Plan (see CSO Agreement and [Chapter 4](#)).
- Ensuring the CSO meets its obligations of the terms of the CSO Agreement and is using the CSO Handbook and meeting the requirements within it.
- Verifying all required reports are complete and routed appropriately and on time to the Division or Department (see CSO Agreement and OM Chapter 1.4).
- Providing content, review, and approval to the CSO's Annual Legislative Report, (see [Chapter 5.11](#)) and Annual Program Plan (see [Chapter 4.1](#)).

- Communicating, as necessary, the CSO's questions or needs with the District, Division, or Department.
- Being actively and enthusiastically involved with the CSO to ensure effective organizational health and support.
- Frequently attending CSO meetings and encouraging additional park staff to participate in CSO meetings to promote a successful working relationship.
- Encouraging all park staff to understand and, as appropriate, attend CSO meetings to further promote an understanding of the CSO.
- Providing and discussing the park's approved annual budget and capital improvement plans, and/or other appropriate park management documents.

1.7 Park Unit Management Plan

A state park's Unit Management Plan guides decisions on natural resource management, development of visitor access facilities and support infrastructure, other land uses, and operations (see OM Chapter 1.3). Unit Management Plans consist of three (3) 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 optimal uses. The implementation component summarizes the actions needed to realize the plan and provides cost estimates and schedules for completion.

Park Managers use the Unit Management Plan as the primary guide for projects and park development. It is important for the CSO to become very familiar with the Unit Management Plan, discuss it with the Park Manager, and use it as a tool when considering or proposing potential projects. It is critical that the goals of the CSO are consistent with the goals of the park and Division and as defined in the Unit Management Plan (see CSO Agreement). Fixed capital outlay development (construction type) park improvement projects must be in the Unit Management Plan before a CSO can implement fundraising (see OM Chapters 1.4 and 1.3, and [Chapter 4.12](#)).

Park Unit Management Plans can be found at:
<http://www.dep.state.fl.us/parks/planning/plans.htm>

1.8 Board of Directors

Sections 617.0801, 617.0802, and 617.0803, F.S., requires Florida not for profit corporations to be managed by a Board of Directors. The Board of Directors is the primary governing body for the organization. Section 617.0802, F.S., requires a director to be a natural person, 18 years or older. Board members do not need to be a resident

of the state or a member of the corporation. However, the corporation can choose to have additional qualifications for the directors. According to Section 617.0840, F.S., the CSO will describe the officer positions in the Articles of Incorporation or Bylaws. Section 112.3251, F.S., which addresses CSO code of conduct and prevents conflicts of interest, mandates that CSO employees must not be CSO board members (see also OM Chapter 1.4., 7.6). All these qualifications are recommended to be included in the CSO's Bylaws (see [Chapter 2.6](#)).

Section 617.0803, F.S., requires at least three (3) directors to serve on the board. The Division recommends a board to consist of three (3) to nine (9) members, depending on the size of the corporation. It is recommended the CSO consider quorum requirements when deciding on the number of members serving on the board (see [Chapter 3.7](#)).

The Division encourages park employees to be involved with a CSO as a general member and can assist with the efforts of the CSO. However, park employees cannot serve on the board or as an officer of their park's CSO, including as an ex-officio member (see OM Chapter 1.4, 3.3).

It is Division policy that a spouse, relative, or dependent who resides with a park employee cannot serve as a CSO officer (President, Vice President, Secretary, Treasurer etc.) or on the board, with that park's CSO. However, these family members can serve as a board member or officer with a different park's CSO (see OM Chapter 1.4, 3.3).

All CSO Board of Directors, like all FPS regular service volunteers must follow the Division's volunteer requirements (see OM Chapter 1.6 and [Chapter 5.1](#)).

1.9 Board of Director's Role

The purpose of the Board of Directors is to govern the CSO. The roles of the board are to institute and maintain effective and ethical management and good governance of the not for profit corporation. Good governance includes providing leadership, setting goals, making transaction decisions, keeping accurate financial records and regular reports, and maintaining acceptable accounting and auditing practices. Below is a list of roles for a CSO's Board of Directors:

The CSO board determines the organization's purpose as outlined in the CSO's Articles of Incorporation and Bylaws and ensures resources are continually focused on the CSO's purpose. The purpose of a CSO is to support a park and the park system (see [Chapter 1.2](#) and [Chapter 1.3](#)).

- As a not for profit organization, the board is accountable to the public for the organization's success in carrying out its purpose. The board can accomplish this and garner public support through the clear and consistent articulation of the organization's purpose, goals, and accomplishments.

- The board selects board members who can meet the organization’s goals and who are committed to the purpose ([see Chapter 3.1](#)).
- The board provides adequate resources to fulfill its purpose.
- The board establishes and upholds policy and management practices, ensuring proper financial oversight. The board’s financial responsibilities include an annual budget, financial controls, annual financial reporting, and adherence to established financial practices and policies for not for profit corporations (see [Chapter 2.10](#)).
- The board ensures legal and ethical integrity and maintains accountability.
- The board establishes, supervises, and strengthens the organization’s programs and services and evaluates its ongoing effectiveness.
- As a CSO, the board and its members must realize that they represent the Department, the Division, and the park(s) (see [Chapter 1.3](#)).
- The CSO board is responsible for ensuring the organization meets its obligations of the CSO Agreement.
- The CSO President and contract manager work together to create an Annual Program Plan (see [Chapter 4.1](#)), ensuring the organization provides direct or indirect support of the system or individual park/s, and consistent with the park’s Unit Management Plan.
- The CSO board is responsible for ensuring all active board members annually complete a Volunteer Agreement and take annual required training (see [Chapter 5.1](#)).
- The CSO President and contract manager uphold, operate, and partner under the guidelines, policies, and laws that govern the public lands of the State of Florida to maintain the trust of the public.

All CSO Board of Directors, like all Florida Park Service regular service volunteers must follow the Division’s volunteer requirements for this type of volunteer including but not limited to Volunteer Applications, Volunteer Agreements, uniforms, trainings, time record keeping, etc. (see CSO Agreement, CSO Handbook [Chapter 5.1](#), and OM Chapter 1.6).

1.10 Governing Documents

Federal or state not for profit organizations are responsible for knowing federal and state laws. It is important for a CSO to read and understand Florida Statutes. For a list of Florida Statutes that apply to CSOs, contact the District or Division’s Friends Groups and Volunteer Program. Florida Statutes are available on the Internet at <http://www.leg.state.fl.us/statutes/>.

As not for profit organizations with contracts with the Department, CSOs are responsible for their interactions with the state park(s) they support and with the Division and Department. Please speak with your Park Manager for copies of documents and any updates concerning Department and Division policy. **The Division recommends that**

CSOs be knowledgeable of the following four (4) Department and Division documents:

1. Florida Administrative Code, 62-D
2. Department Directives
3. Division Operations Manual
4. Park's Unit Management Plan

The CSO's Board of Directors must become very knowledgeable of the three (3) governing documents, which are the legal foundation of the corporate entity and agreement with the Department, and therefore fundamental to the operation of it's not for profit organization. These three (3) governing documents are:

1. CSO Agreement
2. Articles of Incorporation
3. Bylaws and any operating guidelines the board adopts (financial policies and procedures, conflict of interest policy, etc.)

Compliance with these three (3) documents is required by state and federal laws. Because the CSO has an agreement with the Department, the Department and Division reserve the right to periodically assess a CSO's compliance with the terms of each governing document (see OM Chapter 1.4, 3.4). This is accomplished through periodic CSO Management Reviews (see [Chapter 5.5](#)), CSO Annual Legislative Report ([Chapter 5.11](#)), Independent Financial Audits ([Chapter 5.7](#)), and Inspector General Audits ([Chapter 5.8](#)). In cases where a CSO is out of compliance, the Park Manager/ Contract manager, District, and Division will work with the CSO to provide guidance on addressing the deficiencies.

CHAPTER 2: DEVELOPING A CSO

Any group of interested individuals can seek to form a Citizen Support Organization (CSO) to support a state park or state trail where one does not already exist. The estimated time to complete the incorporation process for a Florida corporation and gain approval by the Division of Recreation and Parks (Division), prior to signing of the CSO Agreement, can be eight (8) to nine (9) months. Once the CSO is recognized as a Florida corporation by the Florida Department of State, Division of Corporations and the CSO Agreement has been signed by the CSO and Division, it is officially recognized as a CSO by the Florida Department of Environmental Protection (Department). Due to the Internal Revenue Service (IRS) 501(c)(3) process, it can take up to an additional year and a half to become recognized as a federal tax-exempt charitable organization.

2.1 Tracking Sheet & Checklist for Incorporating

The Incorporating a CSO Tracking Sheet is available as an electronic file from the District Park Programs Development Specialist (PPDS) or the Division's Friends Groups and Volunteer Program.

The tracking sheet provides an example for the CSO to follow when incorporating as a Florida not for profit corporation, becoming recognized as a CSO by the Division, and becoming designated as a federal tax-exempt charitable organization. The tracking sheet provides an organized list and estimated timeframe for each step. The tracking sheet is only an example and is provided for general guidance.

The Checklist for Incorporating a CSO, below, correlates to the Incorporating a CSO Tracking Sheet, described above in [Chapter 2.1](#) is available as an electronic file from the District Park Programs Development Specialist (PPDS) or the Division's Friends Groups and Volunteer Program. The checklists describe the steps, and include the requirements as stated in Chapter 617, Florida Statutes (F.S.) and referenced in the Division's Operations Manual (OM) Chapter 1.4, 4, as well as best practices for incorporating a CSO. These steps do not have to be completed in the order they are listed. Some steps may be completed simultaneously. Additional instructions are on the back of the Incorporating a CSO Tracking Sheet.

Checklist for Incorporating a CSO		
This checklist provides additional details for each step of the incorporation process, as well as the correct chain of command for filing requirements.		
1	Develop Park Needs List	The Park Manager is responsible for working with the District Bureau Chief to develop a list of park needs for the park. The park needs list must include short-term and long-term objectives and be consistent with the park's Unit Management Plan (see Chapter 1.7).
2	Seek Local Citizens	Outreach by the Park Manager, staff, and others already engaged in the local community builds a base for an Incorporation Board and potential CSO board members from which to recruit additional volunteers, raise funds, and increase park support.
3	Public Interest Meeting	It is recommended, but not required, to schedule a meeting or event for the public to attend to learn about the CSO and to help generate future membership and community support. The meeting agenda could include information about the park, the purpose of the CSO, the procedure for incorporation, possible projects, and the need for board members. It is recommended the Park Manager or volunteer manager conducts this meeting because he or she is closely connected with the local community.
4	Identify Incorporation Board	An Incorporation Board is a group of people responsible for the execution of the steps required to incorporate the CSO. Duties begin with establishing CSO project priorities with the Park Manager and end at signing the CSO Agreement. Once the CSO receives its charter to officiate as a not for profit corporation in Florida from the Florida Department of State, Division of Corporations, then the CSO Board of Directors is responsible for moving the CSO forward.
5	Establish CSO Priorities	<p>a. The Park Manager and Incorporation Board complete a CSO Annual Program Plan (DRP-052) based upon priorities from the Park Manager's park needs list. These are the proposed short-term and long-term objectives the CSO will try to accomplish for its park. Both the CSO and Park Manager sign the plan.</p> <p>b. For approvals, the CSO Annual Program Plan - Form DRP-052 is approved by the District and emailed to the Division's Friends Groups and Volunteer Program for approval by the Central Office.</p>
6	Identify CSO Officers	In the first formal meeting between the Park Manager and potential CSO officers, the officer positions are identified and filled. According to Section 617.0840, F.S., the CSO will describe the officer positions in the Articles of Incorporation or Bylaws. F.S. requires at least three (3) directors to serve on the board (see Chapter 1.8).
7	Write a CSO Statement of Purpose	The CSO Statement of Purpose is required for the Application for Designation as a CSO and for the Articles of Incorporation. This statement explains the reason why the CSO should exist (see Chapter 2.2).

8	Write a CSO Mission Statement	A concise mission statement is recommended. It serves as a short, easy-to-remember statement of the CSO's specific purpose.
9	File an Application for Designation as a CSO	<ol style="list-style-type: none"> a. The Incorporation Board submits the Application for Designation as a CSO, Form DRP-054 to the Park Manager for signature. The application, the CSO Annual Program Plan, and the CSO's draft Articles and draft Bylaws may all be submitted at the same time to the District and Division. b. The Park Manager signs and forwards the CSO's application and CSO Annual Program Plan, and other documents to the District. c. The District Bureau Chief submits the CSO's application, Annual Program Plan, and other documents to the Friends Groups and Volunteer Program for circulation to the appropriate bureau chiefs for review. d. The request and recommendations will be returned to the District for the chief's final signature as "Agency Designee."
10	Develop Articles of Incorporation	For more information, please see Chapter 2.3 .
11	Develop Bylaws	For more information, please see Chapter 2.6 .
12	File the Articles of Incorporation and the Bylaws	<ol style="list-style-type: none"> a. After the Application for Designation as a CSO is approved, if the CSO desires a fee waiver for filing the Articles of Incorporation with the Department of State per Section 617.0122 F.S., then send the Articles first to the Park Manager, who will submit it to the District who will review and submit the Articles to the Friends Groups and Volunteer Program for filing. b. The Friends Groups and Volunteer Program submits the Articles of Incorporation, along with a letter signed by the Division Director or Assistant Director, to the Florida Department of State, Division of Corporations for filing as a not for profit corporation. When the Articles are submitted in this manner, the Florida Department of State will waive the filing fees (see Chapter 5.4).
13	CSO Receives a Charter to Officiate as a Not For Profit from the Florida Department of State	The Florida Department of State recognizes the CSO as a corporation operating as a not for profit in the state of Florida. A notice is sent to the registered agent (not the park) of the organization or the CSO can check www.sunbiz.org to confirm incorporation.
14	Sign CSO Agreement	<ol style="list-style-type: none"> a. The District prepares two (2) copies of the CSO Agreement and the CSO Agreement Review Form, DRP-053 (forms are available from the park or District) and sends them to the Friends Groups & Volunteer Program to route for the Division's contract review and Department's legal department for signature. b. Once the two Agreements and the review form are signed the documents are sent to the District to route for the CSO President's signature. c. Once the CSO President returns the signed Agreements and the review form to the Park Manager, who completes the review form

		and forwards the documents to the District Bureau Chief for final signature.
15	Forward a Copy of the Signed CSO Agreement to the Division	<p>a. The District emails a scanned copy of the signed CSO Agreement to the Friends Groups and Volunteer Program for the Division's records.</p> <p>b. The two original signed Agreements reside with the signing parties - one with the CSO and the other with the District office (the PPDS).</p> <p>Once this step is completed, the CSO is officially recognized by the Department and Division. Public announcements can be made.</p>
16	Obtain a Federal Employer Identification Number (FEID)	Complete IRS Form SS-4. For more information, please see Chapter 2.8.1 .
17	Apply for a 501(c)(3) Federal Tax Exemption	Complete IRS Form 1023. For more information, please see Chapter 2.8.2 .
18	Obtain a Sales Tax Number from the Florida Department of Revenue	<p>Only required if the CSO plans to sell memberships, merchandise, including online merchandise.</p> <p>For more information, please see Chapter 2.9.1</p>
19	Obtain a Florida Sales Tax Exemption	For more information, please see Chapter 2.9.2
20	Obtain IRS 501(c)(3) Federal Tax Exemption	Receive a final Letter of Determination approving the organization as a federal tax-exempt charitable organization.

2.2 Developing a Statement of Purpose

Once the CSO has identified the Incorporation Board, priorities, and officers, it is time to work on developing a statement of purpose (See step 7 in the Incorporating a CSO Checklist). This statement is required for the Application for Designation as a CSO and the Articles of Incorporation. This statement establishes the direction of each CSO. The purpose should apply to the specific park and be developed based on the park's needs. The needs are determined by the Park Manager and District Chief, which are then discussed and mutually agreed upon with the CSO. The Park Manager and CSO President sign the CSO Annual Program Plan (DRP-052).

A statement of purpose is not to be confused with a mission statement. The statement of purpose serves as the reason why the CSO should be in existence. The mission statement is a short, easy-to-remember declaration of the CSO's specific focus; it explains what the CSO plans to do and what park(s) it plans to support.

A statement of purpose is required by the Florida Department of State, Division of Corporations in the organization's Articles of Incorporation (see [Chapter 2.3](#)). When

developing a statement of purpose, it is recommended to use broad statements because a very specific purpose may require repeated amendments to the corporate charter with the Florida Department of State. A broad statement is acceptable which could include "...and additional areas of park needs to be identified by the Division or the Park Manager in the future".

To qualify as a 501(c)(3) federal tax-exempt charitable organization under the rules of the IRS, the Articles of Incorporation are required to contain certain statements to demonstrate the charitable status of the organization. According to the IRS, the CSO's Articles should contain the **recommended standard wording** in the statement of purpose. See the IRS Form 1023 instructions at <https://www.irs.gov/forms-pubs/about-form-1023>.

2.3 Developing the Articles of Incorporation

The Articles of Incorporation are the legal basis for any corporation and are filed with Florida Department of State, Division of Corporations to create the non-profit corporation, see <https://dos.myflorida.com/sunbiz/>.

A CSO-retained attorney should draft or review the proposed CSO's Articles of Incorporation. This might be done at no cost to the organization with the pro-bono services of a lawyer.

If the CSO desires to receive a fee waiver for filing the Articles of Incorporation with the Department of State, per Section 617.0122, F.S., send the signed Articles of Incorporation first to the contract manager, who will then submit them to their District. The District will then review and submit the Articles to the Friends Groups and Volunteer Program for filing with the Florida Department of State (see OM Chapter 1.4, 4.2).

Department of Environmental Protection CSOs are exempt from state corporate filing fees, including incorporation and annual filing fees per Section 617.0122 F.S.. To obtain the exemption from the Florida Department of State, all official filings must be sent through the Division to certify the status of the CSO and its association with the Department. The Division will send a certification letter signed by the Division Director to the Florida Department of State (see [Chapter 5.4](#)).

Per Section 617.0202, F.S., the Florida Department of State, Division of Corporations the Articles of Incorporation must include **at minimum**:

- Article I – Name

You must provide the name of the corporation. The name must be distinguishable on the records of the Florida Department of State. A preliminary search for name availability can be made through the Division's website at www.sunbiz.org.

Must satisfy the requirements of Section 617.0401, F.S., Corporate Name, which provides that the name of the corporation **must** include a corporate suffix such as “Corporation,” “Corp.,” “Incorporated,” or “Inc.”

- Article 2 – Principal Office

You must provide the street address of the initial principal office. The mailing address, if different, can be a P.O. Box address.

The mailing address **cannot** be the park address (see OM Chapter 1.4, 4.2).

- Article 3 – Purpose

You must provide the specific purpose of the corporation.

(A general statement of “any and all lawful business” will not be sufficient.)

- Article 4 – Manner of Election

You must provide the way the directors are elected or appointed. Can say as provided in the Bylaws.

- Article 5 – Directors and/or Officers

It is optional to list directors and officers. If listing directors and officers, then provide their full name(s), address(es), and specific title(s). (When naming directors, a minimum of three (3) must be listed.) If the organization will open a bank account, most financial institutions require listing of directors and officers.

- Article 6 – Initial Registered Agent

You must provide a **name and Florida street address** (P.O. Box is NOT acceptable) of the Registered Agent. The Florida street address **cannot** be the park address (see OM Chapter 1.4, 4.2).

Please note, it is a Division policy that park employees cannot be named or serve as the Registered Agent for the CSO. The park address shall not serve as the primary address for the CSO (see OM Chapter 1.4, 4.2).

The Registered Agent will receive official notices from the Department of State regarding the organization’s corporate status. The CSO should avoid changing this designation each year to ensure the notices are not missed. A local attorney or accountant could perform this function; he or she does not need to be a board member or officer.

- Article 7 – Incorporator

Must be signed by at least one person acting as incorporator. If filing online the Incorporator types their name in the signature block. Electronic signatures have the same legal effect as original signatures.

The Incorporator is the person who prepares and signs the Articles of Incorporation and submits them for filing to the Department of State. The function of the Incorporator typically ends after the corporation is filed.

A CSO-retained attorney should draft or review the proposed CSO's Articles of Incorporation. Additional Articles could state:

"No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Three (purpose) hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation 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 (see also [Chapter 3.3](#)). Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code."

(If reference to federal law in Articles of Incorporation imposes a limitation which is invalid in your state, you may wish to substitute the following for the last sentence of the preceding paragraph: "Notwithstanding any other provision of these articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers which are not in furtherance of the purposes of this corporation.")

This provision could be included in the Articles to deal with the possibility of the dissolution of the corporation:

"Upon the dissolution or other termination of the corporation, the Board of Directors shall, after paying or making provision for the payment for all liabilities of the corporation, dispose of all the assets of the corporation, exclusively for the purposes of the corporation in such manner, or to such organizations operated exclusively for charitable purposes, as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code, or to the Department of Environmental Protection of the State of Florida, or its successor, to be used exclusively for the purposes herein above set forth, it being intended no distribution or payment shall be made that will impair or destroy the tax-exempt status of the corporation or that will result in the denial of tax-exempt status to donations, contributions, legacies or dues received by this corporation to the extent such tax-exempt shall be allowed under any applicable law or regulation."

The CSO's Articles are an attachment (Exhibit A) to the CSO Agreement. The CSO Agreement requires additional dissolution language for legal contracts, (for example, an agreement for financial services, trusts or investments, and endowment funds with

another entity (see OM Chapter 4.1, 6.9). Request the District or Division's Friends Groups and Volunteer Program for the most recent CSO Agreement template.

2.4 Amending the Articles Incorporation

In the future, should the CSO need or desire to amend the CSO Articles of Incorporation, the CSO must do so pursuant to Sections 617.1006 and 617.1007, F.S. The CSO is required to file a "Non-Profit Articles of Amendment" form with the Florida Department of State, Division of Corporations. The form is available at <https://dos.myflorida.com/sunbiz/forms/corporations/>.

Please seek counsel from a legal attorney for more information on amending the Articles of Incorporation and requirements by the Florida Department of State, Division of Corporations.

If the CSO desires to receive a fee waiver for filing the Non-Profit Articles of Amendment with the Department of State, per Section 617.0122, F.S., send the signed Articles of Amendment first to the CSO's contract manager, who will then submit them to their District office. The District will then review and submit the Articles to the Friends Groups and Volunteer Program for filing with the Florida Department of State (see OM Chapter 1.4, 4.2).

According to Department of State, a corporation can amend or add as many articles as necessary in one (1) amendment, however:

- The original incorporators cannot be amended.
- If amending the name of the corporation, the new name must be distinguishable on the records of the Florida Department of State. A preliminary search for name availability can be made through the Division's website at www.sunbiz.org. You are responsible for any name infringement which results from your corporate name selection.
- If amending the registered agent, the new agent must sign accepting the appointment and state that he/she is familiar with the obligations of the position.
- If amending/adding officers/directors, list titles, and addresses for each officer/director.
- If a section is not being amended, enter NA or Not applicable.
- The document must be typed or printed and must be legible.

Amended and signed Articles of Incorporation must be copied, scanned, and sent by the CSO within ten (10) business day, pursuant to the CSO Agreement, to the District and Friends Groups and Volunteer Program in the Central Office to be included as amendment to Exhibit A of the CSO Agreement (see also OM Chapter 1.4, 4.3).

2.5 Amending the CSO Name

In the past, CSOs have desired to change their name for many reasons; for example, changing the name to support more than one (1) state park. The following are three (3) examples of previous CSO name changes:

1. Friends of St. George Island, Inc. changed its name to Friends of Franklin County State Parks, Inc.
2. Friends of Big Lagoon/Perdido Key, Inc. changed its name to Friends of Pensacola State Parks, Inc.
3. Koreshan Unity Alliance, Inc. changed its name to Friends of Koreshan State Park, Inc.

For a CSO to change its name, it must follow two (2) steps:

1. Complete the form, "Non-Profit Articles of Amendment," found on www.sunbiz.org and successfully change the name with the Division of Corporations (see [Chapter 2.4](#) above).
2. Then the CSO must change its name with the Department and Division. First, pursuant to the CSO Agreement the CSO must notify the Division of any name change within ten (10) business days, then amend its CSO Agreement using the CSO Agreement Amendment Form, Form DRP-056. Ask the District or Division's Friends Groups and Volunteer Program for the form. Prepare two copies of the form, the Division District Chief signs as the "designee." The originals reside with the signers, the CSO, and District. The District provides a signed copy to the Friends Groups and Volunteer Program in the Central Office.

2.6 Developing the Bylaws

As a Florida corporation, the State of Florida Chapter 617, Florida Statutes requires a not for profit corporation to create Articles of Incorporation and Bylaws (see also OM Chapter 1.4, 4.5). The Articles serve as the foundation for the corporation, whereas the Bylaws implement the Articles and govern the activities of the organization. The Board of Directors has the duty of upholding the charitable purposes as stated in the Articles and Bylaws. The Articles and Bylaws are legally binding documents, and the Division recommends the corporation carefully choose what procedures and provisions to adopt.

The Bylaws are the guiding principles and procedures which govern the organization's operations, like the state parks Operations Manual. Bylaws are an organizational tool for rational division of duties and lines of responsibility. The content of the Bylaws is up to the board of directors to establish per Section 617.0206, F.S. Adapt your Bylaws to serve the needs of your CSO. The Bylaws can contain virtually any provision the CSO

**Are the Bylaws easy to use?
If not, the CSO can update
them at any time.**

leadership determines appropriate for the operation. It is recommended the Bylaws not be static. Bylaws should be reviewed periodically to assure they continue to meet the needs of the organization. They should contain a provision for amendments.

The following outline serves as **general guidance only**. The CSO should write its own Bylaws to fit the organization's needs.

Sample Bylaws Outline for a CSO*

- Name
- Membership
 - Defining Membership
 - Eligibility
 - Membership Categories
 - Membership Dues
 - Enrollment
 - Termination of Membership
 - Reinstatement
- Board of Directors
 - Board of Directors ([1.8](#) and [5.13](#))
 - Defining Roles ([1.9](#) and [3.1](#))
 - Election Procedures
 - Terms
 - Management of Affairs
 - Agreements
 - Terms
 - Code of Ethics / Conflict of Interests ([5.12](#), [5.13](#))
 - Voting
 - Removal of Directors
 - Vacancies
- Officers
 - Defining Officer Roles
 - Removal of Officers
 - Vacancies
 - Election
- Financial Policies ([2.10](#))
- Purpose and Objective
- Committees
 - Long-Term Standing
 - Membership
 - Fundraising
 - Nominating
 - Publications
 - Finance ([2.10](#))
 - Audit ([5.7](#) and [5.8](#))
 - Short Term and Ad Hoc
- Meetings and Members
 - Annual Meeting
 - Other Meetings
 - Frequency
 - Quorum ([3.7](#))
 - Voting
 - Corporate Members
- Notices
 - Notice
 - Waiver of Notice
- Contracting ([4.7](#))
- Proxies ([3.6](#))
- Amendments ([2.4](#), [2.6](#), and [2.7](#))
- Interpretations of Bylaws
- Dissolution and Termination ([4.18](#))
- Document Retention Policy ([3.8](#))
- Whistleblower Policy ([3.9](#))
- Parliamentary Authority
 - Robert's Rules of Order ([3.5](#))

*Note: The numbers in parentheses cite chapters and sections within the handbook for more information on these topics.

Legal and administrative issues arising in not for profit governance can be complex and specific to individual organizations. In addition, Florida corporate law is subject to change by the Florida Legislature and by the courts of the United States (U.S.) and

Florida. This information is not a substitute for professional advice by qualified legal counsel about issues related to corporate governance.

2.7 Amending the Bylaws

To avoid audit findings, follow your Bylaws. When your Bylaws don't reflect current practices then amend them. According to Section 617.0206, F.S., the power to alter, amend, repeal, and/or adopt Bylaws shall be vested in the Board of Directors, unless otherwise provided in the Articles of Incorporation or Bylaws. For the CSO to amend the Bylaws, the board member who is proposing an amendment must review the current Bylaws to determine the appropriate process. Typically, the Bylaws will require a specific percentage of votes, a quorum (see [Chapter 3.7](#)) in favor of the amendment for it to be passed. A record of the vote, regardless of the outcome, must be kept with the CSO's corporate records, the meeting minutes (see [Chapter 3.8](#)).

Bylaws and amendments are not submitted to Florida Department of State, Division of Corporations. Pursuant to the CSO Agreement Bylaws and amendments must be provided to the Division within ten (10) days (see also OM Chapter 1.4, 4.5). Send them to the Park Manager and a copy will be shared with the District PPDS and Friends Groups and Volunteer Program in the Central Office.

2.8 Internal Revenue Service Requirements

2.8.1 Federal Employer Identification Number

Once the CSO receives its charter status from the Florida Department of State and files its signed CSO Agreement with the Division, the CSO Board of Directors can begin its initial filings with the IRS. CSOs are required to apply for a Federal Employer Identification Number also known as the Employer Identification Number (FEID or EIN). This number is required for the IRS 501(c)(3) filing as well as for filing tax returns, applying for state sales tax exemption and state and federally funded grant programs (see also OM Chapter 1.4, 4.7). File for a FEID/EIN by filling out IRS Form SS-4, Application for Employer Identification Number (see IRS webpage www.irs.gov).

2.8.2 Federal Tax-Exempt Charitable Status

The Division does not require CSOs to secure a federal tax-exempt determination as a charitable organization under Section 501(c)(3) of the Internal Revenue Code as a condition of its CSO Agreement with the Division (see also OM Chapter 1.4, 4.7). However, failure to secure such a designation could result in the organization having to pay federal income tax and state sales tax on merchandise sales, membership fees, donations, and special event revenue (see [Chapter 2.9](#) and [5.9](#)). Donors and grantors do not receive a charitable tax deduction.

The CSO Board of Directors applies for the IRS 501(c)(3) designation by completing IRS Form 1023 (see www.irs.gov) online. Association with a state park does not establish the federal tax-exempt status of the CSO. A successful application with the IRS results in the CSO obtaining a determination letter from the IRS designating the non-profit as a federally tax-exempt charitable organization.

The Department recommends all CSOs file for determination of their 501(c)(3) status soon after they sign the CSO Agreement. It can take up to a year to receive the IRS determination letter; and while the CSO can accept donations without the IRS determination, the CSO must advise donors its contributions may not be federally tax-exempt. The Division recommends the CSO contact the Florida State Parks Foundation, Inc. to use its custodial banking services (see [Chapter 3.12](#)).

To prepare your IRS Form 1023 it is recommended the CSO have these documents in hand:

- Articles of Incorporation – Must include specific purpose (Article 3 –Purpose) and dissolution clauses (see [Chapter 2.3](#)).
- FEID/EIN.
- Department of State, Division of Corporations certification as a Not for Profit corporation.
- Bylaws – Must include a Conflict of Interest Policy (see Chapters [5.12](#) and [5.13](#)).
- Specific Activities – Past, present, and planned activities including fundraising programs you will conduct. See your CSO Annual Program Plan part of the application for designation as a CSO (see [Chapter 2.1](#)).
- Board of Directors and Officers – Names, title, and addresses.
- Financial Data – Including projections of likely revenue linked to specific activities or a budget based on your current plans.
- User Fee for an exemption application - \$275 to \$600.

Please seek professional tax advice for more information on federal tax exemptions.

2.9 Florida Department of Revenue Requirements

2.9.1 Florida Sales Tax Number

The CSO Board of Directors can obtain a Florida sales tax number by filing the Florida Department of Revenue Form DR-1, “Florida Business Tax Application”. The sales tax number is required for any organization or business selling items, including online merchandise sales, amusement, and vending machines (see [Chapter 5.9](#)). Each sale, admission charge, storage, or rental is taxable unless the transaction is exempt. This includes but is not limited to books, posters, T-shirts, hats, admission tickets, and any other retail items. Florida law requires a non-profit to collect and report sales and use tax on taxable sales (see [Chapter 5.9](#)).

This includes:

- Amusement machines (e.g., penny press and wax casting).
- Vending machine sales of food or beverage (excludes drinking water, and food and drinks sold for 25 cents or less through a vending machine when the not for profit qualifies as an IRS 501(c)(3).
- Concession sales – Unless an exemption from sales tax applies (see [Chapter 2.9.2](#)), non-profit organizations selling taxable items at concession stands as fundraisers are required to register to collect, report, and remit sales tax and surtax.

Sales tax is added to the price of the taxable goods or service and collected from the purchaser at the time of sale. The current Florida general sales tax rate is 6%. Discretionary sales surtax (also called county tax) can also apply depending on your county. Use tax is due on the use or consumption of taxable goods or services when sales tax was not paid at the time of purchase. The following scenarios provide examples in which the CSO owes use tax:

- If you buy a taxable item in Florida and did not pay sales tax, you owe use tax.
- If you buy an item tax-exempt intending to resell it and then use the item in your business or for personal use, you owe use tax.
- If you buy a taxable item outside Florida and bring or have the item delivered into the store and you did not pay sales tax, you owe use tax.

The fastest and easiest way to register is online, and there is an application form (DR-1) and more information on the Florida Department of Revenue webpage <https://floridarevenue.com/Pages/default.aspx>. To pay sales and use tax see [Chapter 5.9](#).

2.9.2 Florida Sales Tax Exemption

The CSO may be eligible for a Florida sales tax exemption for purchases and leases used when carrying out customary not for profit activities.

To obtain a Florida Department of Revenue Consumer Certificate of Exemption (DR-14), the CSO must first obtain a 501(c)(3) federal tax-exemption from the IRS. Once these steps are completed, the CSO Board of Directors will file the Florida Department of Revenue Form DR-5, “Application for Consumer’s Certificate of Exemption”. The filing requires an attached copy of the CSO’s IRS Exempt Organization Determination Letter, and the organizations FEID/EIN. The application and supporting documentation are sent directly to Account Management - Exemptions, Florida Department of Revenue, P.O. Box 6480, Tallahassee, Florida 32314-6480.

The exemption certificate is good for five years. The exemption may not absolve the CSO from collecting sales tax on sales of merchandise and other taxable items. To understand the exemptions, seek professional tax advice. More information and the application form can be found on the Florida Department of Revenue webpage

https://floridarevenue.com/taxes/businesses/Pages/nonprofit_sales_tax.aspx.

Assistance is available from the Exemption Unit of Central Registration at 1-850-488-6800, Monday through Friday, 8 a.m. to 5 p.m. (EST).

2.10 Financial Policies

It is important for CSOs to address financial policies either in their Bylaws or through a separate stand-alone financial policy. Establishing a financial policy is a critical component for a strong CSO and a strong financial management system. The Division recommends CSOs adopt financial policies appropriate to the size and complexity of the organization. A financial policy establishes the CSO's internal controls and ensures compliance with regulatory standards, which is important because many granting organizations expect grantees to comply with specific policy and procedure guidelines. Also, documenting the CSO's fiscal policies serves as an important tool for clarifying roles and responsibilities, and ultimately for ensuring the CSO's financial data is an accurate and reliable basis for organizational decision making.

The following information contains **best practices** and example language which the CSO Board of Directors can adopt to govern financial activities. Ask the District or Division's Friends Groups and Volunteer Program for additional examples. The CSO can modify or adapt the wording in these policies to address its individual needs. The amounts are left blank to allow the board to determine the appropriate amount and limits. In lieu of a CSO financial policy, at a minimum, it is recommended the CSO comply with the standards for employee's revenue, cash, and merchandise controls (see [Chapter 4.10](#) and Division Operations Manual Chapter 1.8).

- **Fiscal Operations** – Section 617.1601, Florida Statute requires not for profits to maintain accurate accounting records. The CSO Agreement states the organization provides timely and accurate reports. CSOs should conduct fiscal operations in accordance with accepted business practices, standard financial accounting procedures, as well as comply with annual reporting requirements. Annually, each CSOs submits a summary of the fiscal year's financials and board statistics along with the most recently completed IRS Form 990 as part of the required Annual Legislative Report (see [Chapter 5.11](#)).
- **Financial Accounting Procedures** – Standard accounting procedures are set for not for profit organizations by the Financial Accounting Standards Board (visit www.fasb.org for more information) in the Statement of Financial Accounting No. 116, dealing with contributions made and received, and the Statement of Financial Accounting No. 117, dealing with Financial Statement format. Many CSOs use accounting programs (Quicken, QuickBooks, or equivalent), have paid or pro bono bookkeepers and/or accountants, and use professional tax preparers to meet these standards. **Seek professional accounting and tax advice.**

- The Division recommends a policy where the treasurer or bookkeeper prepares for each board meeting an income and expense activity report. Each board member and Park Manager be responsible for reviewing the treasurers report so that all are aware of the financial condition of the CSO.
- **Budget** – The Division recommends the CSO adopt an annual budget to account for projected revenue and expenses for the upcoming year. This budget should be adopted prior to the end of the Fiscal Year (FY) or at the first board meeting of the CSO's new FY. The CSO's FY is January 1 through December 31. Typically, the budget is reviewed at board meetings and adjusted accordingly.
- **Finance Committee** – The Division recommends the CSO Board of Directors have a finance committee, which typically includes the treasurer and at least one board member who does not have signatory authority or custody of CSO funds. Additional members with knowledge of or experience with financial management (either the Board of Directors, general membership, or Park Manager) can also be appointed. It is recommended this committee be responsible for developing the annual budget, advising the board of financial policy, advising the CSO's investment portfolio, reviewing expenditures with bank statements, reviewing credit card receipts with statements, and recommending internal control policies for handling the CSO's finances.
- **Audit Committee** – If the CSO is not required to have an independent financial audit performed (see [Chapter 5.8](#)), then the Division recommends the board appoint an internal audit committee composed of the Park Manager or Assistant Park Manager and two board members who do not have signature authority or custody of the CSO's funds. The purpose of this committee is to review all expenditures and checks with bank statements to ensure funds have been properly expended and documented with receipts and invoices. It is recommended the committee issue a report to the Board of Directors quarterly.
- **Conflicts of Interest** – It's recommended the CSO have a policy that Board members declare any conflict of interest with regards to finances, the individual abstain from voting where there is a conflict, and it be recorded in the board meeting minutes (See [Chapter 5.12](#) and [5.13](#) for more information).
- **Accounts** – It is recommended all funds received by the CSO be deposited in the CSO's designated financial institution(s) in a timely manner, to be specified by the individual CSO in its financial policy. All funds that are not immediately needed and are not earning interest should be invested in accordance with the investment policy established by the board. This is done to maximize the CSO's revenue.
- **Authority to Sign** – It is recommended the board appoints the check signers. The signers are set up as authorized signers at the bank. Typically, these are the designated officer(s):

- President
- President-Elect
- Treasurer
- Secretary
- Other (e.g., Chief Executive Officer)

In addition, it is recommended there is a policy that checks issued over \$_____ require two (2) signatures. Every check has the reason clearly noted on the memo line of the check. Checks payable to any one of the above-named officers are signed by someone other than the payee. Blank checks are never signed in advance. No person writes a check to oneself for any reason.

- **Bonding** – It is recommended the treasurer and designated signatories be bonded (see also [Chapter 3.10](#)). The cost to secure the bond coverage is born by the CSO. The amount of insurance coverage should be reviewed annually by the board or finance committee.
- **Approval of Expenses and Non-budgeted Items** – The Division recommends the CSO set approvals for expenses. As an example, the treasurer approves any expense or non-budgeted expense up to \$_____, the president up to \$_____, and the boards' executive committee up to \$_____. It is recommended the CSO have an emergency expenditure plan by any officer up to \$_____, or other emergency spending procedure. All other expenditures, which are not budgeted must be approved by a vote of the Board of Directors. The vote takes place according to the voting procedures outlined in the Bylaws of the CSO.
- **Debit and Credit Cards** – It is recommended that the CSO have a policy about who has cards and a use policy. As an example, authorized card users are determined and approved by the board, cards will be issued in the name of the CSO employee or board officer. Cards may be used only for the purchase of goods or services for official business of the CSO and all expenditures must be supported by an invoice or receipt. Invoices and receipts are provided to the treasurer or bookkeeper in the most expedient manner possible. A credit card is immediately surrendered to the board when affiliation with the CSO has ended.
- **Check Review** – It is recommended if the treasurer has signatory authority and possession of the CSO's checks, he or she should not receive the monthly bank statements. This serves as an independent check and balance. These statements could be mailed to a board member who does not have signatory authority. This person is responsible for reconciling the bank statements and reviewing checks written on the account. Alternately, a bookkeeping service could be responsible for reconciling bank statements and reviewing checks.

- **Quarterly Review** – It is recommended that on a quarterly basis, the financial or audit committee review for accuracy, proper documentation, and assess if procedures are followed for all expenditures equal to, or exceeding, \$_____.
- **Payments and Reimbursements** – Recommended processes include:
 - All disbursements for goods and services be paid for by credit card or check and **receipts and invoices retained**.
 - Invoices are paid in a timely manner, generally monthly, and before late penalty charges apply.
 - Where cash payments are made, a written receipt is required, signed by a member of the Board of Directors, and includes a complete description of the goods and services received and an explanation of why other means of payment were not available.
 - Minimal reimbursements be made to employees and volunteers for only documented expenditures (e.g., receipts, invoices, etc.).
 - Park employees are not permitted to use CSO provided petty cash and can only use CSO provided debit cards when procedures in the Operations Manual are met (see [Chapter 4.10](#) and OM Chapter 1.4, 6.12).
 - Purchases of goods and services are not made from any board member.
 - Minimal reimbursements be made to CSO employees and volunteers for actual mileage driven for appropriate CSO business. Prior board approval is needed for reimbursements over \$_____ of any kind.
- **Bank Deposits** – It is recommended revenue is deposited in a timely manner and in an assigned financial institution. Amounts greater than \$_____ in cash and checks are deposited by the next business day. All deposit records and receipts are kept by the boards treasurer or bookkeeper and logged into the accounting records. Deposits are made in numerical sequence and include all receipts prior to the last deposit.
- **Key Controls** – A CSO often operates sales of ice and firewood, vending machines, a gift shop, equipment rentals, and special events as fundraisers to name a few. It is important that the organization provides proper internal security controls. The Division's **recommended guidance** to ensure proper internal security controls are in place:
 - Only individuals authorized by the Board of Directors handle revenue.
 - The CSO has a safe and CSO funds are separate from the parks.
 - The safe is kept locked except when depositing or removing money.
 - The safe combination is changed at least once annually.
 - All movement of cash to and from the safe is documented in a log.
 - All cash transactions and/or donations have an explanation and original receipts and invoices retained for audit purposes.
 - Money in a cash box cannot be used to make purchases of any type.
 - No foreign checks or Canadian currency is accepted.

- Credit card numbers provided by customers remain confidential.
- In rare cases, if written records of credit card numbers are attached to the corresponding receipt the credit card number must be blacked out, if applicable, and then stored in a locked area.
- **Security** – It is recommended every reasonable security safeguard be used during the various stages of cash handling.
 - Areas used for cash counting and reconciliation are screened from public view.
 - The CSO President and Park Manager know all individuals issued safe combinations and keys to all buildings on park property.
- **Inventory** – The Division recommends an accurate record of storage items is maintained. The recommended process is:
 - Resale merchandise will be inventoried and counted no less than once every 3 months.
 - Physical inventory of store merchandise will be performed at least once per fiscal year by a person other than who orders and stocks merchandise.
 - Discrepancies in inventory items will be reported to the Board of Directors immediately.
 - When receivable items are delivered, an employee or volunteer verifies the goods received as listed on the packing slip. He or she signs and dates the slip to acknowledge receipt of delivery.
 - After verification of receipt of goods, the packing slip and invoice are sent to the treasurer. All payments are made in a timely manner.
 - Retain a copy of shipping papers as a basis for inventory records. Storage areas should be inventoried at least once annually. Two (2) people should conduct inventories whenever possible.
- **Cash Handling** – It is best to separate as much as possible park staff handling CSO fundraising activities and funds to avoid audit findings. See [Chapter 4.10](#) for additional guidance. It's recommended the Park Manager or Board of Directors assign volunteers or employees to achieve appropriate separation of duties, review work and take corrective action, and provide training on procedures and practices. Recommendations for cash handling include:
 - Cash received via mail for membership and special orders are endorsed once the mail is opened. Customers who pay with cash or check over the counter are issued a written receipt.
 - Checks and cash are logged and added twice to confirm total deposit and grouped by cash and check. The total from the log equals the sum of cash

and checks in hand. At the bottom of the log, the preparer affixes their initials and the current date.

- If checks are not cashable (e.g., not signed, amount not filled in, etc.) pull the check and contact the customer to resolve.
 - Checks and cash are delivered to the deposit preparer with a log.
 - All checks and cash are taken to the bank for deposit by an authorized person. The depositor retains a deposit receipt and deposit slip copy and verifies the information is correct before leaving the bank.
 - Detailed monthly reports of revenue and expenditures are generated and reviewed by the manager or treasurer.
 - Deposits are made according to the organization's deposit policy. No deposits are taken home for deposited later.
- **Volunteers** – It is recommended the CSO's members or volunteers who are given cash-handling duties be subject to the same cash-handling controls, procedures, and training as the Board of Directors or CSO employees.
 - **Special Events** – Special events, for the purposes of financial policies, are defined as cash handling events. These take place in the park or away from the park and can require transportation of a change fund and revenue collected during the event. The Division recommends the CSO Board of Directors develop a financial policy that applies to fundraising events including drawings of chance and off-site events such as pop-up merchandise sales, fairs, RV shows, golf tournaments, auctions, etc...

There can be slight variations in procedures, depending on the cash handling event, but some **recommended** key controls for all Division staff and CSOs to adhere to are outlined below:

- All movement of cash be documented in a log sheet for the event.
- All cash transactions have a receipt retained for audit purposes.
- Each person handling cash is assigned a cash box which is counted before and after his or her shift. Each person is responsible for his or her collections, receipts, and end of shift reconciliation reports.
- Any individual conducting sales does not prepare or have access to the final deposit and/or revenue report.
- No foreign checks, even those marked payable in U.S. funds, are accepted.

It is recommended all deposits be counted in dual control by CSO staff and/or park employees. The person verifying the deposit should place his or her initials on the deposit slip, documenting a second count, and a verification of the amount should be written on the deposit slip. In addition, a separate detailed log of expenditures and fees be maintained for each special event.

- **Endowment** – The CSO can consider establishing a general endowment fund to support the general purposes of the organization. Should the CSO develop a

financial policy that includes endowments then the CSO should be aware of Division requirements (see [Chapter 4.12.2](#)). The Division recommends, when considering an endowment fund, the CSO carefully study the following:

- The policy governing how the principal is invested; it is recommended the investment is made in a reasonably prudent manner.
 - The policy governing how the income is used; it is recommended the income is used to support the CSO's general purpose.
 - The policy governing whether the CSO will allow the creation of named endowments for a donor, and the minimum level (if any) to fund endowments.
 - In situations where the board agrees the purposes of the endowment can no longer be met, or the organization's needs may require, the board or designated committee retains the right to dissolve the CSO's endowments. If dissolved, the CSO can use the principal for general or restricted purposes consistent with its mission, contained in each endowment.
- **Gift Acceptance** – It is recommended the CSO 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. It is recommended all donations be unrestricted gifts.

All receipts from unrestricted bequests, annuities, charitable remainder trusts, or charitable lead trusts become a part of the general endowment, unless the executive committee determines a particular unrestricted gift of the type enumerated in this paragraph should be deposited in a different account.

In drafting an agreement for the gift of restricted funds to the CSO, donors and their advisors are encouraged to use language which would permit application of the gift to a more general purpose if or when, in the opinion of the board, the designated purpose is no longer feasible.

It is recommended the CSO pay no commissions or finder's fees for directing a gift to the CSO.

No representative of the CSO or the Florida Park Service should provide legal or tax advice to any donor or prospective donor. Prospective donors should be encouraged in all cases to consult with their own independent legal and/or tax advisors about proposed gifts, including tax and estate planning implications of the gifts.

The Division recommends the CSO follow the procedures found in IRS publication 1771, Charitable Contributions, Substantiation and Disclosure Requirements (see <https://www.irs.gov/charities-and-nonprofits>), which provides guidance to organizations receiving donation and the acknowledgement requirements. Also, IRS publication 526, Charitable Contributions as this publication is helpful to donors as it outlines what to report and how to report.

Donors are responsible for obtaining their own appraisals for tax purposes of real property and tangible or intangible personal property being given to the CSO. Prospective donors are responsible for their own legal, accounting, appraisal, transportation, and other fees.

It is recommended the CSO retain the right to obtain its own qualified appraisals of real property and tangible or intangible personal property being offered as a gift at its own expense.

It is recommended the CSO sign any appropriate documents necessary for the donor to obtain a tax deduction for such gifts, so long as such acknowledgment does not entail valuing the gift (see [IRS publication 526, Charitable Contributions](#)).

It is recommended the CSO provide, upon request, the donor with sample language for the bequest of restricted and unrestricted gifts to ensure a bequest is properly designated.

All information about donors and prospective donors - including (but not limited to) their names, the names of their beneficiaries, the nature and amounts of their gifts, and the sizes of their estates - must be kept strictly confidential by the CSO and its representatives unless the donor grants permission to release such information. All requests by donors for anonymity must be honored, excluding when the CSO is legally required to disclose the identity of donors. Additional recommended best practices regarding acknowledging donors can be found in [Chapter 4.12.7](#).

CHAPTER 3: CSO MANAGEMENT AND GOVERNANCE

The purpose of this chapter is to provide best management practices to help Citizen Support Organizations (CSOs) improve not for profit governance. **The Division of Recreation and Parks (Division) recommends this chapter not be used as a substitute for a CSO to seek professional advice by qualified legal counsel. Florida Department of Environmental Protection (Department) employees cannot provide legal or financial advice.** Each CSO must decide how to manage its not for profit corporation. The intent of this chapter is to provide information regarding some of the most common questions from Department employees and CSOs.

Available on the Internet are any number of excellent resources about not for profit management, governance, and fundraising. Some recommended resources are:

- National Council of Nonprofits www.councilofnonprofits.org
- Charities Review Council <http://www.smartgivers.org/>
- Charity How To <https://www.charityhowto.com/>
- Florida Association of Nonprofits <https://fano.org/>

3.1 Build Your Best Board

The Board of Directors is the leadership and decision-making body for the CSO. The board has at least three (3) elected directors/officers (see [Chapter 1.8](#)) according to its Articles of Incorporation (see [Chapter 2.3](#)) and Bylaws (see [Chapter 2.7](#)); typically, a president, secretary, and treasurer.

Board Member Skills

- Business Skills
- Communication Skills
- Computer Skills

The critical characteristics of a CSO director/officer include a deep concern for the park, park system, and the community, and a passion to serve accomplishing the Florida Park Service's mission. In addition, any CSO officer benefits its organization from the following knowledge:

- Basic business skills – Understanding of essential business concepts like budgeting, motivation, and leadership.
- Communication skills – CSO officers frequently serve as the spokespeople for the CSO and park, prospective members, prospective donors, and sponsors.
- Computer skills – Many basic CSO functions and communications require the use of a computer. Officers will be most effective if they have basic skills to navigate the Internet, use e-mail, and create basic documents.
- Fundraising – Willingness and ability to ask for donations or apply for grants. A not for profit cannot operate without funding.

The Division recommends the board be made up of a variety of individuals who share a concern for the park(s) they serve. Board members should be from a variety of backgrounds and should bring some set of skills to the CSO. Consider conducting a needs assessment to identify the talent-type needed to compose a board with a well-rounded skill set <https://www.boardeffect.com/blog/nonprofit-boards-skills-assessment-matrix/>. A robust and varied board is critical to the long-term success of the CSO, and it is recommended each help with fundraising, education, outreach, and volunteering.

All board members play a key role as decision makers and voting members within the organization. It is recommended the board provide an orientation for all new board members to familiarize them with their roles and responsibilities. The following is a list of best practices for CSO board members:

- Become familiar with Chapter 617, Florida Statutes (F.S.) Corporations Not for Profit (<http://www.leg.state.fl.us/statutes/>).
- Be responsible for obtaining and understanding important CSO documents - including but not limited to the Articles of Incorporation, Bylaws, CSO Agreement, Annual Program Plan, financial reports and financial policies, Code of Ethics, past board meeting minutes, and any other CSO policy and guidance documents (see [Chapter 1.10](#)).
- Be responsible for obtaining and understanding Division and park policy and guidance documents such as the Division's Operations Manual (OM).
- Be familiar with the CSO's code of ethics, part of the Annual Legislative Report located on the Department's CSO website <https://floridadep.gov/comm/comm/content/citizen-support-organizations-reports> (see [Chapter 5.11](#)) and on the CSOs website if applicable.
- Become familiar with the CSO's strategic plan, annual calendar, newsletters, social media, organizational chart, board job descriptions, fundraising plan, list of board members, and contact information.
- Ask, as a new board member, for a current board member as a mentor.
- Participate in as many board meetings as possible.
- Take part in CSO activities and actively support CSO events on a regular basis.
- Use fair, impartial judgment and due care in conducting the business of the CSO.
- Be loyal to the CSO by exercising board powers in the best interest of the CSO the park(s), Division, Department, and not in the interest of yourself or others.

Please work with your Park Manager for access to Department Directives and the Division's OM.

3.2 Lobbying

A CSO's mission is to support a park, the Division, and the Department pursuant to Section 258.015, F.S., and the CSO Agreement (see OM Chapter 1.4, 3). It is recommended lobbying take place as individuals representing themselves outside of a

CSO's official operations. Please seek an attorney for appropriate lobbying counsel for the organization.

The Division recognizes that issues arise that the CSO may be passionate about or have the desire to affect change. While the Internal Revenue Service (IRS) does allow a not for profit to lobby, the Division recommends a CSO focus on education advocacy (see [Chapter 3.3](#)).

Internal Revenue Service 501(c)(3) federal tax-exempt charitable organizations can engage in lobbying activities, provided it is not more than a certain percentage of their budget (see also OM Chapter 1.4, 4.7). Lobbying is divided into two (2) separate categories: political activities and legislative activities. According to the IRS, federal tax-exempt charitable organizations are absolutely prohibited from participating in political activities. This includes directly or indirectly participating in, and intervening in, any political campaign on behalf of any candidate running for public office. Any verbal or written contributions to political campaigns, in favor or in opposition to any candidate for public office, are also strictly prohibited. Violation of this prohibition can result in denial or revocation of the organization's federal tax-exempt status. However, this prohibition does not include methods of encouraging people in an impartial manner to participate in the electoral process.

Federal tax-exempt charitable organizations are permitted to conduct a limited amount of activities to influence legislation (commonly known as lobbying). If a 501(c)(3) spends too much of its operational budget on lobbying activities, it risks the loss of its federal tax-exempt status. Lobbying activities are only permitted, barring that no substantial part of the organization's operating budget is used for lobbying. This is called the "substantial part test". The IRS determines if the expenditures are substantial, on a case-by-case basis, through the analysis of relevant facts and circumstances. These recommendations include the time and expenditures devoted by the organization to the activity. An organization that engages in lobbying activities must report these activities to the IRS on its Form 990 Schedule C. Also, upon violation of the IRS restrictions, 501(c)(3)s will be subject to an excise tax equal to five (5) percent of their lobbying expenditures for the year. Examples of lobbying include, but are not limited to:

- Asking your representative to vote for, against, or to amend introduced legislation.
- Emailing a "call to action" to your members urging them to contact your representative in support of introduced legislation or pending regulation.
- Preparing materials for organizing events in support of lobbying activities.

For further information on lobbying and the "substantial part test", visit the IRS website: <https://www.irs.gov/charities-non-profits/lobbying>

3.3 Advocacy and Education

Advocacy is a broad term, but for the purposes of this CSO Handbook it means active support, championing, backing, or promoting. One of the most vital roles a CSO can play is to support its park(s) and the system of parks by educating park visitors, their members, other organizations and businesses, and local and state officials about the value and contributions of a park(s) or the state park system as a whole. Examples of CSO advocacy include, but are not limited to:

The tone of CSO educational advocacy efforts must always be in **SUPPORT** of the park and system of parks never **AGAINST** something else. To avoid conflicts of interest, messages should always be positive and never negative (see [Chapter 5.13](#)).

- Telling your representatives about the contributions of money and time a CSO spends supporting your park(s).
- Educating your representatives about the positive economic impact of a park on the local community or about the park system's economic contributions to the state's economy.
- Inviting representatives to visit your park(s) to educate them about the role parks play in their community.

It is always important to educate decision makers and communities on the value of state parks to their respective communities. The Florida State Parks Foundation, Inc. provides educational park economic impact sheets for each state park. These are excellent tools to use to help educate people about the local economic impacts of a park. See <https://floridastateparksfoundation.org/>.

CSOs play a critical role in filling the gaps in knowledge about state parks. Many leaders across the state are simply unfamiliar about the economic benefits to their communities and to the State of Florida.

Responsible advocacy for a park and the park system requires careful planning and precision. In all advocacy efforts, CSOs should maintain a high level of professionalism and respect. CSO executive committee and board members must remember they are perceived as representatives of the park and park system. A CSO must always make sure its efforts are in support of its park/s and the park system pursuant to Section 258.015, F.S., the CSO Agreement, and OM Chapter 1.4, 3.1). There is often temptation, especially when budget resources are scarce, to advocate for an issue at the cost of another issue. The Division recommends a CSO's tone always be in support of its park/s and the system and not against the park, Division, or Department.

3.4 Effective Board Meetings

Every board has a fundamental responsibility for self-management: for creating a structure, policies, and procedures that support good governance. The type and frequency of meetings in-person or online should be stated in the organization's Bylaws. There are several types of meetings that can be adopted to govern a not for profit organization. Not for profit board meetings can take place annually, quarterly, but often

more frequently, (e.g., monthly). Additionally, “special” board meetings can also be held on an as-needed basis. If deemed appropriate, an Annual General Meeting is a significant event because the organization’s members and community stakeholders are typically invited. Annual General Meetings demonstrate the organization’s transparency and accountability to its members (voting and non-voting) for finances and services to its members.

CSO board meetings are essential to working with and supporting a state park. The Division recommends the Park Manager and other key employees participate in CSO meetings. A CSO board meeting is a time for members to get together and discuss the operations, priorities, projects, and plans for the CSO. A CSO board meeting also offers the chance to vote on pending decisions. At the same time meetings should be welcoming and fun for all involved. Meetings are a great time for friendship and fellowship. Some recommended best practices for CSO board meetings are:

- Hold regular meetings according to the schedule set at the first meeting of each year.
- Announce meetings in advance - stating the time, date, and location.
- Although the Department’s General Counsel determined CSOs are not subject to the Sunshine Law (Section 286.011, F.S.), the Division recommends CSO meetings be open to the public with notices of board meetings and annual meetings posted in a public location at the park, on the CSO’s website, and on social media.
- Whenever possible the Park Manager and/or a representative should attend CSO board meetings. If he or she cannot attend, it is recommended the CSO provide an update to the Park Manager.
- Provide the meeting agenda and previous meeting minutes at least one (1) week prior to the next meeting unless the Articles of Incorporation or Bylaws state otherwise.
- Consider establishing a consent agenda – a board practice that bundles routine agenda items for approval that typically do not need discussion
<https://www.onboardmeetings.com/board-portal-glossary/meeting-consent-agenda/>
- Conduct meetings according to the rules outlined in the CSO Bylaws (see [Chapter 2.6](#)) or follow Robert’s Rules of Order (see [Chapter 3.5](#)). Promote an atmosphere of mutual trust and respect for the concerns and ideas of individual members.
- Directors, it is recommended, bring a copy of the Bylaws to meetings.
- The treasurer presents a financial report at each meeting. It is recommended to include a year-to-date budget update as part of the report.
- Meetings adhere to time allotment and business at hand.
- Document CSO board meeting discussions and attendance in written meeting minutes (see [Chapter 3.8](#)).

3.5 Robert's Rules of Order

Robert's Rules of Order, or parliamentary procedure, is a recommended time-tested set of rules for conducting meetings. The rules allow everyone to be heard and to make decisions without confusion. The rules can be adapted to fit the needs of any organization. Robert's Rules of Order are available on the Internet at <http://www.rulesonline.com/>.

Those still interested in some type of rules for smaller CSO meetings may want to look at Roberta's Rules of Order, a simplified version of the full parliamentary rules. Another option is to keep things simple. For a smaller CSO, it is entirely possible to conduct a meeting without a formal rule of order at all. Common courtesy in allowing everyone to speak and to contribute to the meeting may be all that is required for a successful meeting.

3.6 Voting by Proxy

Proxy voting is a form of voting whereby some members of a decision-making body delegate their voting power to other members of the same body to vote in their absence. Proxy voting is prohibited in organizations which have adopted Robert's Rules of Order as their parliamentary authority, unless it is provided for in its Bylaws or Articles of Incorporation or required by law of its state of incorporation.

3.7 Quorum

A quorum is the minimum number of members necessary to conduct the business of the group. The purpose for a quorum is protection against unrepresentative action in the name of the CSO by an unduly small number of persons. The number of members which constitutes a quorum differs depending on the CSO and is usually provided for in the organization's governing documents (Articles of Incorporation or Bylaws). The quorum is typically a majority or set at some number greater than a majority.

3.8 Records Management, Document Retention, and Public Records

It's important as a public charity for the organization to keep good records for public transparency, IRS audits, and Department's Inspector General audits.

Adopting a written document retention policy can assist the organization's ability to be transparent and ready for an audit. It ensures that staff, board members, and volunteers follow consistent guidance about document destruction and that document destruction/deletion practices become a regular business practice of the organization. The policy will eliminate accidental or innocent destruction of critical papers and correspondence.

It is recommended the policy contain a provision restricting employees, officers, and directors of your organization from destroying critical documents in advance of an audit or litigation. A document retention policy should apply equally to documents saved in the cloud, on a server, or in a filing cabinet. Also, email records are considered “documents” that should be addressed in the document retention policy. The process of developing a documents retention policy involves:

- Listing the types of paperwork and electronic files the organization generates.
- Determining the appropriate and legal length of time to retain them.
- Recording those times on a written schedule.

Developing a document retention policy may seem overwhelming at first but think of it as simply a record of what types of documents the not for profit must retain and for how long. The policy should specify that the organization will adhere to a regular business practice of document destruction according to the schedule referred to in the policy or adopted by the organization from time to time.

An excellent source to learn more about record retention is the National Council of Nonprofits <https://www.councilofnonprofits.org/> and Florida Nonprofit Alliance <https://flnonprofits.org/>.

- **Federal Requirements**

Document retention policies are one of several good governance policies that the IRS highlights on the IRS Form 990 by asking whether the filing not for profit has adopted a written record retention policy. See the IRS Publication 4221-PC Compliance Guide for 501(c)(3) Public Charities <https://www.irs.gov/> that addresses recordkeeping.

The Sarbanes-Oxley Act <https://www.hurwitassociates.com/nonprofit-financial-accountability-sarbanes-oxley/sarbanes-oxley-and-nonprofit-organizations/> requires not for profit boards to be aware of and accountable for the acts of an organization. The adoption of a document retention policy sets guidelines and facilitates the board of directors' fulfillment of the “duty of care”, establishes transparency, and ensures compliance.

- **Florida Statutes**

According to Section 496.418, F.S. Records. — Each charitable organization, sponsor, professional fundraising consultant, and professional solicitor must keep for a period of at least **3 years** true and accurate records as to its activities in this state which are covered by ss. 496.401-496.424, the “Solicitation of Contributions Act”. The records must be made available, without subpoena, to the department of state for inspection and must be furnished no later than 10 working days after requested.

According to Sections 617.1601, F.S., regarding corporate records, Florida not for profit organizations are required to:

- Keep a record of all the meeting minutes of its members and Board of Directors, a record of all actions taken by members or Board of Directors without a meeting, and a record of all actions taken by a committee of the Board of Directors in place of the Board of Directors on behalf of the corporation.
- Maintain accurate accounting records.
- Maintain a record of members in a form that permits preparation of a list of the names and addresses of all members in alphabetical order by class of voting members.
- Maintain records in written form, or another form capable of conversion into written form, within a reasonable time.
- Keep a permanent copy of the following records:
 - Keep Articles of Incorporation, or restated Articles of Incorporation, and all amendments to them currently in effect.
 - Keep Bylaws, or restated Bylaws, and all amendments to them currently in effect.
 - Keep the minutes of all members' meetings and records of all actions taken by members without a meeting for the past three (3) years.
 - Keep written communication to all members generally or all members of a class within the past three (3) years. This includes all financial statements and reports and audits (see [Chapter 5.7](#) and [5.8](#)) furnished for the past three (3) years under Section 617.1605, F.S., (this includes IRS Form 990, 990-EZ, or 990-N).
 - Maintain a list of the names and business street addresses, or homes (if there is no business street), of the CSO's current directors and officers.
 - Keep the most recent Corporate Annual Report delivered to the Florida Department of State, Division of Corporations under Section 617.1622, F.S. (see [Chapter 5.4](#)).

Since Section 617.1601, F.S., does not always provide specific time limits for every item in the lists above, it is recommended the organization determine its own schedule of records retention. There are many online model document retention policies for not for profit organizations. As an example, according to the National Council of Nonprofits (www.councilofnonprofits.org), the following documents and business records of a not for profit should be maintained permanently:

- Articles of Incorporation, updates to Articles, and amendments
- Audit reports, from independent audits
- Checks
- Contracts (e.g., CSO Agreement, financial agreements, etc.)
- Corporate resolutions
- Determination Letter from the IRS and correspondence relating to it
- Financial statements (year-end)

- Insurance policies and claims records
- Minutes of board meetings, committee meetings, and annual meeting of members
- Real estate deeds, mortgages, and bills of sale
- Tax returns

In the event of an IRS audit seek professional legal or a tax professional

Florida has an open records law. According to Chapter 119, F.S., Section 20.2551(4), F.S., and the CSO Agreement CSOs are subject to public inspection of all documents, papers, letters, or other materials subject to provisions of Chapter 119.01, F.S. otherwise known as the “open records law.” The CSO Agreement provides that the Agreement may be unilaterally canceled (terminated) by the Division for refusal by the CSO to allow public access to its records (see also OM Chapter 1.4, 5).

Should any of the CSOs records be requested, it is recommended the CSO charge a reasonable fee for duplicating requested records. Please refer to the IRS (<https://www.irs.gov>) for what is deemed a “reasonable charge.” The CSO can also charge actual postage costs incurred to provide the records.

3.9 Hiring Employees, Workers’ Compensation, and Whistleblowers Policy

A CSO can hire employees. The CSO must follow all applicable state and federal laws regarding its employees. It is advisable for the CSO to consult with an accountant prior to hiring employees, especially if the CSO is unsure of all the required reports and employer expenses. The Division also recommends the CSO conduct a search of the state and national sexual predators and offenders’ registry before hiring an employee (see [Chapter 5.2](#)). Additional guidance in state law regarding CSO’s employees can be found in Section 112.3251, F.S., which addresses CSO code of conduct, code of ethics, and prevents conflicts of interest. This law mandates that CSO employees must not be CSO board members (see [Chapter 5.13](#) and OM Chapter 1.4, 7.6).

The CSO Agreement provides that the CSO is responsible for workers’ compensation for CSO employees (see also OM Chapter 1.6 Volunteers (7) Risk Protection). The State of Florida is not responsible for injuries incurred because of employment with the CSO.

The U.S. Congress enacted the Sarbanes-Oxley Act prohibiting all corporations, including not for profits, from retaliating against employees who “blow the whistle” on their employer’s accounting practices, unsafe conditions, or alleged discrimination. Consequently, having a good internal process for addressing complaints includes a whistleblower protection/anti-retaliation policy to help the organization protect itself from the risk of violating state and federal laws. It can help ensure if there is a problem it will be investigated and fixed.

The current IRS Form 990 asks specifically whether the organization has a whistleblower policy. Therefore, it is recommended that even organizations that do not have employees adopt a whistleblower protection policy to encourage people to bring their concerns forward without fear of retaliation.

3.10 Liability, Sovereign Immunity, Insurance, and Risk Reduction

Sections 110.504 and 768.28, F.S. provide for state liability coverage for volunteers, including corporate entities such as not for profit CSOs (see OM Chapter 1.4, 5.2). The CSO's Board of Directors and officers are volunteers and are immune from tort liability pursuant to Section 617.0834, F.S. The CSO board members are state volunteers and are therefore covered by state liability when performing their duties as volunteers for state parks (see CSO Agreement). To ensure the state coverage, board members must each sign the Division's Volunteer Agreement and take the Annual DEP Volunteer Combo Training. To further a board members' status as a volunteer for Florida State Parks it is important to maintain up-to-date hours records of service. It's easiest to meet these requirements when each CSO board member signs the agreement, takes the training, and enters their own hours in the Volunteer Portal (V Sys Live) <https://volunteers.floridastateparks.org/>.

State liability coverage and sovereign immunity - protection from criminal or civil suit, provided by F.S., generally covers only the negligent or wrongful act or omission of any employee or volunteer of a state agency while acting within the scope of the employee's or volunteer's office or employment or volunteer service. As incidences occur, on a case-by-case basis, the Florida Division of Risk Management decides state coverage and protection.

Section 617.0834, F.S., states board members of not for profits cannot be held personally liable for the actions of the board, except for failure to perform, negligence, violation of law, or a similar act. The Federal Volunteer Protection Act also provides immunity under federal law, but also excludes negligent acts. However, this does not provide protection for federal issues such as Civil Rights infractions.

Although it is not required by the state, it is recommended as a best practice for the CSOs to purchase additional private liability coverage as a cost of doing business. Additionally, there are actions to take to reduce risk:

Remember, anyone can be sued at any time. Your best protection is to act responsibly.

- The CSOs best protection is to act responsibly.
- Purchase an event insurance policy as a cost of doing business, especially if the CSO is sponsoring a large event. If the CSO conducts many large events, the purchase of an annual policy can be a less expensive method. Another alternative is a general liability policy.

- Advertise events approved in a Special Events Request and Planning Worksheet, Form DRP-061 (see [Chapter 4.5](#)) as state park events instead of CSO events to receive all the protections which state liability insurance can provide.
- Consider having the CSO sponsor or underwrite park events instead of “hosting” the events.
- Purchase insurance for visitor service activities (e.g., rental of recreation equipment).
- Remove in-park signs such as trail maintenance provided by “Friends of ...”
- Sign up volunteers of the CSO as state park volunteers.

Ultimately, it is up to the CSO board to determine whether to carry insurance. Speak to a broker for more information about specific options. The Division recommends the following additional types of coverage to consider:

- **Commercial General Liability** – Covers personal or property injury and damages, including events and the use of non-owned facilities.
- **Directors and Officers Liability** – Provides protection for board members from liability for the intentional actions they take as a board member, as opposed to negligent actions including wrongful termination, harassment, failure to adequately manage finances, failure to properly use donations, and errors in publications/copyright infringement.
- **Bonding** – Bonding for the treasurer and officers who sign checks and handle money covers them for losses incurred because of fraudulent acts by specified individuals.
- **Workers’ Compensation** – Employees of a CSO are not provided with state workers’ compensation or liability protection because they are not volunteers.
- **Homeowner’s Insurance** – General liability protection for personal and property injury including one’s service as a volunteer.
- **Umbrella Policy** – Personal insurance beyond limits for homeowner’s coverage for large amounts of assets.

CSOs are not immune from lawsuit or liability. Please seek an attorney or an insurance broker for appropriate counsel. The Division will assist the CSO through appropriate means in the event of a lawsuit.

3.11 Successful Fundraising

Fundraising is essential to operate an effective CSO. CSO’s typically raise funds by setting a

Cultivate financial support by meeting with:

- Community leaders
- Local and regional foundations
- Local businesses
- Corporations
- Individuals

standard fee for membership and by taking further action to raise funds for its organization's needs and each specific park need identified in the Annual Program Plan (see [Chapter 4.1](#)). Each board member should be actively and enthusiastically involved in fundraising to achieve the most successful fundraising program within the CSO.

The Internet is a great resource for guides to fundraising. The following steps are recommendations to help the CSO through a basic fundraising process:

Identify the Need – Coordinate with the Park Manager and assess the park's Unit Management Plan (see [Chapter 1.7](#)) to identify park needs for which the CSO could raise funds.

Set a Goal – Agree on a total amount of money that needs to be raised.

Develop a Plan – Decide how the CSO is to raise the funds, select who will be responsible for contacting the prospective donors and sponsors, and set appropriate benchmarks with deadlines for raising the funds.

Identify Prospective Donors – Construct a list of all possible donors (e.g., individuals, grantors, foundations, corporations, etc.) that includes their contact information and, if applicable, grant cycle due dates. Research these prospects, and ask: Are they a good fit for the identified needs?

Advertise the Funding Opportunity – Develop a brochure, letter, notice, advertisement, website, social media campaign, etc., regarding the fundraising effort to provide to prospective donors. In this material, it is recommended the CSO should:

- Provide information about the CSO and the park(s) it supports.
- State the identified need and explain why this need is important.
- State the monetary goal of the fundraising effort.
- Describe how the donor's contribution will be used.
- Include stories, testimonials, or photographs of previous successful fundraising activities.

Raise the Funds – The CSO can solicit donations in several ways, that include but are not limited to conducting a special event, writing grants, using social media to raise awareness for a project, or contacting prospective donors (e.g., individuals, foundations, and corporations) to ask for donations.

Thanks – Send thank-you letters to all donors. The Division recommends including a final report on the fundraising effort, photographs, how their donation benefits the CSO and the state park, and acknowledging the donor consummate with the amount donated (see [Chapter 4.12.7](#)). Additional guidance for donor acknowledgment is provided by the IRS (see [Chapter 2.10](#) and [4.12.7](#)).

Evaluate – Assess the effectiveness of the fundraising effort. Address what worked, what did not work, what needs improvement, and recommend any ways the CSO could conduct more successful efforts in the future.

For more information on the Division’s fundraising guidelines, please see [Chapter 4.12](#).

3.12 The Florida State Parks Foundation

The Florida State Parks Foundation, Inc. (FSPF) exists to support the entire system of state parks, including parks without a CSO. The contract manager for FSPF is the Division Director. The FSPF supports the Division as a source of education about and advocacy for the system of state parks (for more information on advocacy and education see [Chapter 3.3](#)). The Division recommends each CSO to become a member of the FSPF. The FSPF offers resources to individual CSOs, members and nonmembers. Becoming a part of the FFSP organization strengthens the member CSO’s efforts. The FSPF provides:

- Regular e-newsletters specifically addressing FSPF news, CSO issues, and not for profit management and governance.
- A small grants program to help individual CSO groups and parks without a CSO with projects and programs.
- Educational resources for CSOs in a [CSO Resource Hub](#).
- Educational information for state decision-makers to promote the economic value of the system of state parks.

The FSPF is also able to hold funds for a new CSO while it forms, allowing the organization to fundraise as it applies for status as an IRS 501(c)(3) federal tax-exempt charitable organization.

For more information about the Florida State Parks Foundation, please visit their website at <https://floridastateparksfoundation.org/>.

CHAPTER 4: DIVISION GUIDELINES AND PROCEDURES

The Division of Recreation and Parks (Division), Florida Park Service (FPS) Citizen Support Organization (CSO) program is governed by Chapter 617, Florida Statutes (F.S.), Section 258.015, Florida Statutes (F.S.), Section 20.2551, F.S., Section 20.058, F.S., and the CSO Agreement (see also Operations Manual [OM] Chapter 1.4). The Florida Department of Environmental Protection (Department) Directives and the Division's and the CSO Handbook provide additional guidance (see [Chapter 1.10](#) for more about governing documents).

According to the CSO Agreement the CSOs responsibility is to cooperate fully with their contract manager. A state park's CSO contract manager is the Park Manager. The Florida State Parks Foundation, the statewide CSO's contract manager is the Division Director. The CSO must cooperate fully with their contract manager fulfilling his/her responsibilities and defer to the manager's decisions in matters involving the park or Division including but not limited to use of park property, the priority (and scheduling) of maintenance, improvements, or betterment of park property. The contract manager is responsible for communicating agency policy and proper procedures to the CSO and working with the CSO to achieve common goals and to meet all Department and Division requirements (see [Chapter 1.6](#) and OM Chapter 1.4, 3.1).

4.1 Annual Program Plan

The Division requires, before January 31 each year, the Board of Directors and CSO's contract manager develop and sign an Annual Program Plan (see OM Chapter 1.4, 6.1).

For a park CSO the plan must be consistent and supportive of the park's Unit Management Plan (see also CSO Handbook [Chapter 1](#)). The park manager and CSO complete the Annual Program Plan, form DRP-052 (contact the District or Division's Friends Groups and Volunteer Program). For the statewide CSO, the Florida State Parks Foundation (Foundation) the plan must be consistent with Division priorities. The Foundation and Division Director complete the FSPF Annual Program Plan, form DRP-051.

CSO Annual Reports (See [CSO Resource Hub](#))

Corporate Annual Report – Due to Dept. of State Jan 1 to May 1 each year (see [Chapter 5.4](#)).

Annual Program Plan – Due on or before January 31 each year (see [Chapter 4.1](#)).

IRS Forms 990, 990-EZ, 990-N – Due to the IRS May 15 each year (see [Chapter 5.6](#)) unless extended.

Annual Legislative Report – Due on or before June 1 (see [Chapter 5.11](#)).

Independent Financial Audit – If annual expenses more than \$300K, including grants; due on or before September 1 each year (see [Chapter 5.7](#)).

IRS Forms due Nov 15 when extended.

The parks' CSO plan must include all proposed projects (park improvements, large construction, plans for endowments or contracts, proposed fundraising strategies, visitor service activities, programs, and events).

The parks' CSO plan once completed and signed by the contract manager and the CSO president, the Annual Program Plan is transmitted to the District and a copy must be sent to the Friends Groups and Volunteer Program in the Central Office.

4.2 Using CSO Funds

Provided in the CSO Agreement, and specified in Section 258.015, F.S., all funds generated by the CSO through use of a park/s fixed property and facilities or in the name or in the identity of the park or park service must be used for the direct or indirect benefit of the park/s that a CSO supports. Spending must be consistent with the CSO Agreement or in support of the CSO's purposes as stated in the Articles of Incorporation. Pursuant to the Division's OM Chapter 4.1, 6.2 any other proposed use of CSO funds must be pre-approved in writing by the Park Manager (e.g., donations to other organizations, membership in other organizations, fundraising for non-park projects, etc.).

CSO funds can be used for the indirect benefit of the park include:

- Cash or another award to an FPS employee of the month.
- Food, drinks, refreshments, or other support to engaged in work activities (e.g., exotic removal project, prescribed burn, special events, etc.).
- Training expenses, which may include travel expenses, for park staff and CSO staff. Training for park employees requires approval by the Division.

Funds donated to the CSO for a specific purpose, when outside the above description of direct or indirect benefit of a park/s, must be used consistent with the donors' intent and must not be co-mingled in the accounting for the CSO.

4.3 Using State Supplies, Materials, & Equipment

When on duty and on park property, CSOs and volunteers can only use state equipment, office space, and vehicles as assigned (see Volunteer Agreement).

Property and equipment purchased by the CSO, or another organization can be donated, permanently gifted to a park, and then it can be used by the CSO, volunteers, and park staff. The advantage of doing this is that the maintenance, operating costs, and insurance are covered by the State of Florida. Some examples include furniture, chainsaws, tools, UTVs/ATVs, and utility sheds, etc. When donating property to a park complete the Donated Property form, DEP 55-405. The Division must comply with DEP Administrative Procedures 320 (see OM Chapter 1.2, 10).

4.4 Using Park Property & Facilities

Pursuant to Section 258.015(2), F.S., and the CSO Agreement, the Division permits the CSO to use fixed park property and facilities where appropriate, without charge, in accordance with Chapter 62D-2, Part I Chapter 258, Section 20.2551(2), F.S., Florida Administrative Code, and the Division's OM Chapter 1.4, 6.3. To use fixed park property or facilities, the CSO must:

- List proposed programs, outreach, and special events on the Annual Program Plan (see [Chapter 4.1](#)).
- Follow special event procedures (see [Chapter 4.5](#)).
- Follow the instructions regarding fees (see [Chapter 4.4.1](#)).

Per the CSO Agreement, a park CSO must obtain advanced approval in writing from the contract manager or his/her designee for any activities at a park not covered specifically in the CSO Agreement. The Park Manager can grant permission, in writing, to the CSO for after-hours use of park facilities or to close portions of the park to visitors during regular daylight hours, as long as visitors have a reasonable opportunity to use other parts of the park.

CSO's that desire to provide Wi-Fi connection in a state park must follow the procedures in OM Chapter 5.1.

4.4.1 Fees

According to the CSO Agreement, the park is not permitted to waive the regular entrance fee except as described in the CSO Agreement. For the CSO to charge an entrance fee for CSO events that are carried out on park property and facilities, the CSO must be granted prior approval by the District Bureau Chief in a signed Special Events Request and Planning worksheet (DRP-061) (see also OM Chapter 1.4, 6.5). To request approval, submit the worksheet to the Park Manager, a minimum of three (3) months in advance. The park manager must send the request to the District. If the District Bureau Chief approves the request, the CSO must pay the park in accordance with the FPS Fee Schedule.

The FPS Fee Schedule is found at <https://www.floridastateparks.org/things-to-know/fees>.

4.4.2 CSO Park Entrance Fee Waiver Days

According to the CSO Agreement and OM Chapter 1.4, 6.6, the Park Manager is authorized to allow up to twelve (12) CSO membership appreciation days per year to the parks the CSO supports.

The CSO free days will be offered as a 12-hole punch card for free entrance to the park(s) that they support. The CSO provides its' members with one membership card

annually. Multiple cards will not be provided. Membership cards must provide the space for the 12-hole punches.

Membership cards provide, at minimum, the member's name, expiration date, and information that the card is good for one vehicle, up to eight people (including the passholder). The membership card does not include camping or any other fees.

CSOs at Ellie Schiller Homosassa Springs Wildlife State Park and Weeki Wachee Springs State Park may offer an annual membership card that is good for entrance for up to two people (including the passholder). The membership card does not include camping or any other fees.

The member must be present at the time of entrance. Membership is non-transferable. Free entrance is for a future visit to the park(s) the CSO supports and not valid for the same day the CSO membership is purchased.

Free admission cannot be provided as a premium fundraiser or source of income in exchange for increased contributions or donations. CSOs may not produce park passes or provide any additional free entrance as a member benefit.

CSOs cannot limit or exceed the number of people for free entrances, as stated above, or link it to increasing levels of donations or contributions.

If the CSO purchases the Florida State Park Annual Entrance Pass as a member benefit, passes may not be sold at prices above that listed in the Florida State Park Fee Schedule and must follow all current Florida State Park Annual Entrance Pass purchase processes and procedures (See OM Chapter 1.2, 7.3).

4.5 Special Events

Many CSOs sponsor special events to raise money, raise community awareness for the park, promote visitation, or to bring in volunteers to support a park. Pursuant to the Division's OM Chapter 1.4, 6.6 a parks' CSO submits a list of all proposed special events to the Park Manager for approval on their Annual Program Plan (see [Chapter 4.1](#)). Any new events outside of the Annual Program Plan requires an amended Annual Program Plan approved by the Park Manager, and a copy of the amendment goes to the District and the Division's Central Office. Inclusion of a new event on the Annual Program Plan does not waive the requirement for Bureau Chief approval on the Special Event and Request and Planning worksheet, DRP-061.

In addition, all occasional service (short-term) or special event volunteers contributing service hours for an event must complete volunteer requirements (see [Chapter 5.1](#) and OM Chapter 1.6, 4). The signed agreements ensure the volunteers are covered by the State of Florida workers' compensation and liability insurance (see [Chapter 3.10](#)).

Each event conducted on park property must be approved, in advance, by the Bureau Chief in a signed Special Events Request and Planning Form DRP-061. This streamlines District approvals for an on-site plan, marketing, fees and fee waivers, staffing and volunteers needed, emergency procedures, sale or serving alcohol, etc. The District Bureau Chief will determine if the event will be conducted in the name of the CSO or in the name of the park. According to the OM Chapter 1.4, 6.7, CSO-sponsored events do not require an additional special use permit between the Division and the CSO. Special event fees paid to a park by the CSO for a CSO sponsored event are based on the fee schedule (see [Chapter 4.4.1](#)). Pursuant to the Division's OM Chapter 1.4, 6.7), once the event is approved, the CSO must take the following steps:

1. The CSO must generate its own vendor and demonstrator authorization forms for CSO-lead events but can use the Division's form (DRP-063) as a model. Please speak with your Park Manager to gain access to the most up-to-date forms.
2. Provide copies of all event contracts, proof of insurance, and vendor permits to the Park Manager at least one (1) month prior to the event date.

Although additional insurance is not required, it is recommended a CSO obtain additional liability insurance for a special event (see [Chapter 3.10](#)).

4.6 Serving and Alcohol Sales

According to the OM Chapter 5.5, 10 the consumption of alcoholic beverages in state parks is prohibited, except within designated areas approved in concession contracts such as in restaurants and lodges that already provide sales of such alcohol, for overnight accommodations, and for park-sanctioned events such as special events, within designated area only. The CSO must obtain approval in a signed Special Event Request and Planning worksheet (DRP-061) from the District to serve alcohol at a special event in the park (see OM Chapter 1.4, 6.8).

According to Section 561.422, F.S., not for profit civic organizations can obtain a temporary permit for the sale of alcoholic beverages, for consumption on the premises only, and for a period not to exceed three (3) days per event. The organization may be issued only three permits per calendar year. CSOs providing alcohol may be required to purchase an alcoholic beverage license from the Florida Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco; be responsible for complying with Chapters 561, 562, 563 and 564, F.S. and Rule 61A-3, Florida Administrative Code; the Division's OM; and any local ordinances which regulate the alcoholic beverage license.

CSOs must comply with all federal, state, and local county laws and regulations for distributing alcohol.

4.7 Contracting Requirements

Throughout the year, many CSOs execute contracts for various services and projects, including contracts for approved construction, special events, rental equipment, special event food and entertainment vendors, or other professional services.

Due to the contractual relationship between the Department and the CSO, per the CSO Agreement, specific contracting guidelines must be followed in certain circumstances. A CSO entering any legal contract, (for example, an agreement for financial services, trusts or investment, and endowment funds with another entity), is required to add language consistent with the CSO Agreement regarding dissolving a CSO (see CSO Agreement and OM Chapter 1.4, 6.9).

It is recommended the CSO board adopt a written policy requiring all major contracts to be reviewed and approved by the entire CSO board prior to execution unless the board specifically authorizes an officer to act on its behalf. It is recommended as a best practice for the board to adopt a written policy in the CSO's Bylaws or financial policy regarding who can sign contracts on its behalf (see [Chapter 2.10](#)).

It is a recommendation the CSO consult an attorney when signing any contract to ensure the CSO's and the Division's interests are protected.

4.8 Third Party Contracts for Regular Business Services

Section 258.015(2), F.S. states, "The Division may permit, without charge, appropriate use of fixed property and facilities of the state park system by a citizen support organization, subject to the provisions of this section." A CSO can execute contracts with third parties for business services based on the following guidelines (see OM Chapter 1.4, 6.10):

- A CSO must not grant a third-party, such as an external vendor, fixed property, and facilities for conducting regular business without authorization from the Division.
 - "External vendor" refers to any outside service provider who is not an approved Division concessionaire (see OM Chapter 5.2).
 - "Regular business" refers to business that is customary and ongoing, with no unexpected or unusual variation. Examples include, but are not limited to -- external vendors providing regularly scheduled tours for a fee, recreational equipment rental, merchandise sales, amusement and vending machines, food services, etc.
- A CSO is permitted to contract an external vendor for special events and other relevant occasional operations (e.g., a CSO special events—see [Chapter 4.5](#)).
 - Must be approved by the District in a signed Special Event Request and Planning worksheet (DRP-061).

- A CSO is permitted to provide business services through vending operations in the case that it owns the machines and manages the operations.
 - Must be approved in writing by the Division.
- A CSO is permitted to sell merchandise in the ranger's station with Park Manager written approval (see also CSO Agreement).
 - Sales in the ranger station must not be an independent regular business service. "Independent" describes when a CSO's employees, a CSO member, or volunteers on behalf of the CSO physically operates the visitor service.
 - All sales including online sales, amusement, and vending machines by the CSO are subject to Florida Sales and Use Taxes (see [Chapter 2.9](#) and [Chapter 5.9](#) and [5.10](#)).

4.9 Concession Services

The Division is committed to providing quality visitor services. In cases where the Division is unable to provide visitor services, it relies on its partners, including CSOs and Concessionaires. These two valuable partners provide a wide array of visitor services in state parks.

The Division enters into formal Concession Agreements with private businesses, or concessionaires, to provide goods and services to park visitors (e.g., recreational equipment rentals, vending machines, gift shops, etc.). A Concession Agreement authorizes a concessionaire to provide various regular business services on park property (see OM Chapter 5.2). Under a Concession Agreement, the concessionaire typically returns either a negotiated percentage of the gross sales or a flat fee to the Division to be deposited into the State Park Trust Fund. This helps to sustain all the state parks in the system (see [Chapter 1.2](#)).

A CSO can submit a proposal in response to any Call for Business Plan for concession services advertised by the Division. If awarded, a Concession Agreement will be used to formalize the terms of the agreement (see CSO Agreement). A CSO is required to comply with the terms and conditions required of all concessionaires, in the Concession Agreement (OM Chapter 5.2). Contact your Park Manager about the Division's Concession Program for more information.

A CSO that already provides visitor services as regular business may be required to formalize its relationship with the Division by entering into a more formal Agreement, which may include a Commercial Use Agreement or a Concession Agreement (see OM Chapter 5.2 and the CSO Agreement). The purpose of the Commercial Use Agreement or a Concession Agreement is to ensure the highest quality visitor services and to manage expectations of the CSO and the Division regarding the CSO's business operations. Elements of these formal agreements might include:

- Term – start and end date.
- Use of park facilities, space, and equipment.

- Scope of services.
- Minimum hours of operation.
- Share of utilities.
- Commission fee, pass through park fees, or a combination of commission and park fees.
- Minimum guarantee for commission based upon the projected value of the contract.
- Insurance requirements – general or commercial liability.
- Subcontracting capabilities or requirements.
- Reporting requirements – monthly report of gross sales, profit, and loss statement, etc.

If, at any time during the term of a CSO's Concession or Commercial Use Agreement, the Division determines there is a need for additional or enhanced visitor services, it may grant the CSO first right of refusal to provide the services at the frequency and quality requested by the Division (see OM Chapter 1.4, 6.11).

It is recommended and important for the CSO to discuss the visitor service as a regular business operation and the role of park employees with the Park Manager prior to deciding to operate any type of regular business service in a park. Regular business is defined in [Chapter 4.8](#).

4.10 Park Staff Handling CSO Funds & Role in CSO Concession Operations

It is best to separate as much as possible park staff handling CSO fundraising activities and funds to avoid audit findings. This can be accomplished many ways:

- For cash, establish a CSO donation box or some other separate intake method of funds for CSO provided firewood, ice, etc.
- The CSO intakes cash from its donation boxes, amusement, and vending machines.
- The CSO counts and deposits revenue in their financial institution.
- Move CSO recreational equipment rental out of the ranger's station to be managed by the CSO, members, or volunteers.

Park employees (FTE and OPS) must be approved by the District Bureau Chief to collect and deposit funds on behalf of the CSO, whether from sales of merchandise, donations, fees, etc. (see OM Chapter 1.4, 6.12). Park employees handling CSO funds on behalf of the CSO must follow guidelines established by the CSO board in its financial policies (when the CSO has adopted them) for key controls, security, inventory, cash handling, bank deposits, and financial policies for CSO-sponsored special events ([Chapter 2.10](#) and OM Chapter 1.4, 6.12).

In lieu of a CSO financial policy, it is recommended, at a minimum, the CSO comply with the standards for park employees' handling of funds, revenue controls, and bank deposits (see OM Chapter 1.8). These standards include, but are not limited to:

- Providing written financial guidance to all who handle money on behalf of the CSO.
- Opening process – Count change fund to verify it contains the correct documented amount.
- Completing transactions – Provide a receipt.
- Closing process – Complete the process on the same day of the transactions.
- When CSO funds are maintained overnight in the park, keep funds in a separate CSO safe or in a separate locked cash box when placed in the park safe.
- Retain credit card receipts and invoices documenting all expenses.

The CSO must make purchase decisions and arrange for payment to suppliers (see OM Chapter 1.4, 6.12). It's best when the CSO pays a vendor directly with a credit card or check. However, there may be situations where park staff can handle these transactions in compliance with the following requirements:

- Park employees must not use CSO petty cash accounts.
- Park employees are authorized to utilize debit cards or gift cards provided by the CSO for CSO-authorized purchases only when meeting the following requirements:
 - An itemized receipt must be retained and given to the appropriate CSO officer using the most expedited means.
 - Approval for use must be documented by a vote by the CSO board of directors as provided in their Bylaws and recorded in the minutes of the CSO's board meeting.
- Park staff (employees and volunteers) can receive reimbursement for their expenditures made on behalf of the CSO.
 - All reimbursements must be documented by receipts and invoices.

The following is a set of requirements for park staff participating in CSO concession operations (see OM Chapter 1.4, 6.12):

- Park staff are authorized to facilitate sales or rentals and collect funds on behalf of a CSO.
 - Any facilitation by park employees must be incidental to their regular work duties.
- Park staff are authorized to accept merchandise delivered to the park on behalf of the CSO.
 - A receipt, invoice, or bill of lading (a detailed list of shipment of goods in the form of a receipt) must be given to the appropriate CSO Officer using the most expedited means.
- Park staff must not be the primary operator of CSO merchandise sales, rentals, amusement, or vending operations.

- This includes, but is not limited to stocking merchandise, managing rental equipment, or serving as the primary tour guide for regularly scheduled tours where the CSO receives a fee, servicing amusement or vending machines provided by the CSO, operating food services of the CSO, etc.
- Division employees must not be the primary operator of a CSO fundraising effort.
- Division employees must not be engaged in substantial ways to operate a CSO's regular business or CSO revenue-generating activities.

In accordance with the purpose of CSOs — to provide support to individual parks by volunteering, educating visitors, hosting events, and raising funds for specific park projects — the time and manpower involved in operating a CSO's independent and regular business, as a Division requirement, must come from CSO employees, CSO members, and CSO volunteers, not Division employees.

The authorized exception includes when the CSO donates funds to the Division's "Help Our State Parks" (HOSP) program (see OM Chapter 1.8) specifically to fund the Division's Other Personal Services (OPS) employees to operate a CSO's or park/CSO concession operation that provides visitor services. Without this important partnership these visitor services would not be possible. These instances must be approved by the District Bureau Chief through the budget request process for HOSP funding each year.

4.11 Payment Card Industry

Payment Card Industry (PCI) Data Security Standards (DSS) are a common set of industry tools to ensure the safe handling of cardholder data. These standards globally regulate all merchants and organizations who accept payment cards. Compliance to the PCI DSS is mandatory for all organizations who accept payment cards. Organizations not accepting payment cards are not subject to the PCI DSS.

CSOs accepting payment cards are required to comply with the PCI DSS (see OM Chapter 1.4, 6.13). Whether accepting payment cards directly, or through a third-party provider such as PayPal, CSOs must comply similar with any other merchant or organization. This includes a CSO accepting payment cards for online donations or accepting payment cards in any kind of park concession operated by the CSO. To comply, the CSO must annually (by May 1) complete a PCI Self-Assessment Questionnaire (SAQ) and an Attestation of Compliance. The CSO's annual SAQ will be kept by the Park Manager. CSOs that do not provide regular business services on park property or accept payment cards are not subject to providing the park manager the completed the completed SAQ or attestation of compliance.

A PCI Guide for CSOs and SAQ-A are located in the CSO resource hub or ask the District or Division's Friends Groups and Volunteer Program.

PCI forms can be found at

https://www.pcisecuritystandards.org/security_standards/documents.php?document=2.0

4.12 Fundraising Requirements

In support of the park(s) or the system of state parks and trails, a CSO can conduct fundraising programs and activities, seek, and receive grants, and accept gifts, bequests of money, and cash donations according to Section 258.015, F.S. When setting up a fundraiser, it is recommended a CSO ensure it can express a compelling need, effectively advertise the need, and ensure, (by researching it), that there is an adequate number of prospective contributors (see [Chapter 3.11](#)).

Although CSOs are independent from the Division, their fundraising efforts are generated in the name of state parks. Therefore, the CSO is required to follow these guidelines for grants and fundraising (see OM Chapter 1.4, 6.14 and the CSO Agreement):

- All proposed projects, for which the funds are raised, must be consistent with the needs of a park, the goals of the Division as defined by the park Unit Management Plan (see [Chapter 1.7](#)), and the purpose of the CSO (see [Chapter 1.2](#)).
- Proposed park enhancements and fundraising strategy must be approved, in advance, in the CSO's Annual Program Plan which can be amended and resigned at any time (see [Chapter 4.1](#)).
- Additionally, the contract manager, park manager for their CSO/s and Division Director for the Florida State Parks Foundation must approve in writing/email any single fundraising project (see CSO Agreement) before it's implemented.
- Fixed capital outlay development (construction type) projects must be in a Unit Management Plan before implementing fundraising. To pursue fixed capital outlay development projects including fundraising for them, for a park CSO requires approval by the District Bureau Chief. For the statewide CSO, Division Director's approval is required (see CSO Agreement).
- For a park CSO grant proposals must be reviewed by the Division (see [Chapter 4.12.3](#) and OM Chapter 1.8, 7).
- The CSO and contract manager must agree, in writing/email, on a method of recognizing the donors or sponsors prior to soliciting or accepting any services, products, or money (see OM Chapter 1.3, 9 and [Chapter 4.12.6](#)).
- All funds raised must be accounted for using not for profit standard accounting procedures set forth by the Financial Accounting Standards Board, www.fasb.org (see [Chapter 2.10](#)).

4.12.1 Registration with Department of Agriculture and Consumer Services

According to Section 496.403, F.S., (see also OM Chapter 1.4, 6.14) the Department's CSOs are not required to register their organizations with the Florida Department of Agriculture and Consumer Services (FDACS) to conduct fundraising activities. "Section 496.401 to 496.424, F.S. 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.”

4.12.2 Trusts, Investment Funds, and Endowments

A CSO can accept or establish a financial service, a trust, or an investment fund, including and endowment fund, but the proposed agreement must be reviewed and pre-approved in writing by the District Bureau Chief (see CSO Agreement and OM Chapter 1.4, 6.14). The financial service agreement must not contradict the CSO Agreement and may not forfeit the principle.

Before accepting or establishing any financial agreement, the Division recommends a CSO board first establish a cash reserve fund where both principal and earnings are available to meet emergency needs. Prior to establishing an endowment, it is recommended that the CSO and Park Manager agree such a financial asset is in the best interest of the park and the CSO. The Division requires (if applicable) the goal of establishing an endowment be included in the CSO’s Annual Program Plan (see [Chapter 4.1](#) and OM Chapter 1.4, 6.1)

An endowment, funded by donations and investment income, is a permanent pool of money whose earnings benefit the recipient organization (CSO). Once established, it is important for the CSO to understand only the interest, not the principle, can be spent for specific purposes. The board then determines what the earnings can be spent on.

When setting up endowments and non-endowments, cash and pooled investments, there are two (2) provisions commonly used in a CSO’s endowment agreements with a third party (e.g., Community Foundation or other entity), which can be problematic given the fiduciary duties of the CSO:

- CSOs must be aware of the contracting language when signing endowment agreements. The Department requires CSOs to add the dissolution provision found in the CSO Agreement into all contracts (see [Chapter 4.7](#) and OM Chapter 1.4, 6.9).
- Caution is prudent. Some endowments are permanent, and the principle is not recoverable. Pursuant to the CSO Agreement, the CSO cannot enter into any financial service agreement with another entity that requires forfeiture of the principle (see OM Chapter 1.4, 6.14).

Some third-party agreements (trusts, investment funds, endowments etc.) have language allowing the financial assets to be used for similar purposes or for other charitable uses not designated in the original endowment agreement with the CSO. This type of third-party agreement language violates the CSO Agreement, unless adjusted. The CSO Agreement does not permit the CSO to use the financial assets in a manner inconsistent with the CSO’s mission or purpose (see OM Chapter 1.4, 6.14). The Division recommends the CSOs examine the language carefully in endowment agreements and seek legal counsel. A CSO’s existing agreements for financial services,

investments, endowments, and non-endowments must be reviewed for the above conflicts and modified to meet these requirements.

4.12.3 Grant Approvals

Work with your contract manager immediately if you are thinking about applying for a grant so that the correct information can be gathered and submitted for Division approvals. All grants require Division approval, regardless of the dollar amount and who is applying, the park or CSO. The purpose for the Division's review of all CSO grant applications prior to submission is to ensure there are no surprises. Any conflicts or issues can be seen and adjusted well in advance, such as permitting requirements or a required state financial match for a project. Prior approval prevents a project from implementation delays and protects a CSO from having to return grant funds for a project not approved by the Division.

The Operations Manual Chapter 1.8, 7 describes the development and approval process for grants. For a park CSO, immediately contact your contract manager, the Park Manager. They will coordinate with the District office to ensure all the appropriate information for review is gathered. The Florida State Parks Foundation works with their contract manager, the Division Director, and Friends Groups & Volunteer Program Manager in the Central Office to coordinate review and approvals.

All proposals for grants developed by Division staff and Citizen Support Organizations (CSO) shall be consistent with Division goals and policies and the applicable unit management plan. All projects that are funded through grants shall be subject to the same approvals as required for normally funded projects.

The DEP Delegations of Authority Memo (DEP 100) should be followed for signature authority guidance. The division director or designee must be included in approval of all grant proposals, including those submitted by CSO's on behalf of the division, to ensure compliance with the appropriate Unit Management Plan, to ensure the application is consistent with the Division's goals and objectives, and to ensure no restrictions are placed on state lands without prior approval from the Division of State Lands, on behalf of the Board of Trustees. No grant agreement or contract shall encumber any state-owned land prior to approval by the Board of Trustees.

4.12.4 Donation Boxes

The park manager may authorize the park's CSO to place donation boxes in the park, giving visitors the option of donating to the park through HOSP or to the park's CSO. Park Management and park staff should not access the boxes to check, remove, or deposit donations collected in CSO donation boxes. CSOs may not offer free park admission in exchange for contributions (OM Chapter 1.4, 6.5 and 6.6).

4.12.5 Drawings of Chance

According to Section 849.0935, F.S. (also see OM Chapter 1.4, 16.14), not for profit organizations, including CSOs, are permitted to conduct drawings of chance. Formerly referred to as raffles, organizations must now use the term “drawings of chance.” The organization is not permitted to require any type of donation to enter a drawing; however, an organization is permitted to ask for, or recommend, a minimum donation. Additionally, the organization is permitted to limit the number of tickets disbursed for each drawing event. All brochures, notices, advertisements, tickets, or entry blanks used in connection with a drawing of chance must include:

- The rules governing the conduct and operation of the drawing.
- The full name of the organization (CSO) and its principal place of business (CSO’s principal office – not the park).
- The source of the funds used to award cash prizes or to purchase prizes.
- The date, hour, and place where the winner(s) will be selected, and the prize(s) will be distributed.
- The words “no purchase or contribution is necessary to participate.”

According to Section 849.0935, F.S., an organization conducting, promoting, or operating a drawing of chance is prohibited from:

- Designing, engaging in, promoting, or conducting any drawing where the winner is predetermined by means of matching, instant win, or preselected sweepstakes, or otherwise, in which the selection of winners is in any way rigged.
- Requiring an entry fee, donation, substantial consideration, payment, proof of purchase, or contribution as a condition to enter the drawing or to be selected to win a prize. However, this does not prohibit an organization from recommending a minimum donation or including a statement of such recommended minimum donation on any printed material used in connection with the drawing.
- Conditioning the drawing on a minimum number of tickets having been disbursed to contributors or on a minimum amount of contributions having been received.
- Arbitrarily removing, disqualifying, disallowing, or rejecting any entry or discriminating in any manner between entrants who gave contributions to the organization and entrants who did not.
- Failing to promptly notify any person whose entry is selected to win at the address set forth on the entry blank.
- Failing to award all prizes offered.
- Printing, publishing, or circulating literature or advertising material used in connection to the drawing, which is false, deceptive, or misleading.
- Canceling a drawing or conditioning the acquisition or giveaway of a prize upon the receipt of voluntary donations or contributions.

Any violation of these conditions is a deceptive and unfair trade practice. If an organization violates these conditions, it can be found guilty of a misdemeanor of the second degree.

It is recommended CSOs seek legal counsel when conducting drawings of chance to ensure all legal guidelines are followed.

4.12.6 Facilities Naming

All requests for naming such facilities should be coordinated with the District Bureau Chief in conjunction with the Chief of the Office of Park Planning, and through final approval from the DRP Director's Office. Commitments to potential donors about naming opportunities requires prior approval.

For naming requests associated with CSO donations, as the CSO is the acting agent of the park, the park, the District, the DRP Office of Park Planning, and the DRP Director's Office must agree and approve the request.

No general fund-raising campaigns may take place that specifically list facility naming opportunities, unless the list has been approved by the Office of Park Planning and the DRP Director's Office prior to initiation of a campaign.

Fund-raising literature may indicate a donor can request a naming opportunity; however, the literature must make it clear that naming approval is not guaranteed (see OM Chapter 1.3, 9).

4.12.7 Donor Recognition

The CSO is encouraged to partner with federal, state, and local government agencies as well as other not for profit organizations, corporations, local businesses, and civic groups. Donations of time, services, products, and monies can be accepted by the CSO as support.

CSO fundraising programs recognizing donors other than the naming of buildings and facilities as described in OM, Chapter 1.3, 9.1, must be approved by the District Bureau Chief and must be clear to the donor that the Division is under no obligation to maintain the item donated.

The Division requires the method of donor recognition be agreed to, in writing, by the CSO and the Park Manager/contract manager prior to the acceptance of the donation. It is imperative to set appropriate expectations for recognition in advance of a donation. Donor recognition requirements include:

- The display of recognition must not degrade the natural, cultural, recreational, and interpretive resources of a park or otherwise interfere with the visitor's enjoyment of a park's aesthetic value.

- Division employees or volunteers cannot place donor recognition on clothing or accessories.
- Historic fabrics or structures cannot have any form of donor recognition permanently affixed to them.
- The Division and CSO are not obligated to maintain or replace any onsite recognition if it is vandalized, lost, stolen, otherwise destroyed, or needs to be relocated because of necessary park operations.

- Memorials and Permanent Recognition Markers
 - Memorials and permanent recognition markers (signs, benches, monuments, e.g.) are prohibited in state parks and trails unless approved through the Unit Management Plan process.

 - At no time will park employees place designation plaques, memorial plaques or signs naming or indicating any building, road, bridge, park, trail, or other similar facility to be “Designated”, “In Memory of” or “in Honor of” or similar language recognizing an individual or group of individuals unless approved by the District Bureau Chief in conjunction with the Chief of the Office of Park Planning.

 - Natural rock markers (limestone or coquina) can be used only if the rock type occurs naturally in the park. Use must be consistent with a park’s cultural and natural resources. The Park Manager will determine the most appropriate location for the marker.

- Recognition Requirements for Some Additional Donation Types
 - Traditional and Social Media – The Division and CSO can publicly recognize donors and partners and elaborate upon the details of contributions through traditional media such as press releases, articles in internal and external electronic newsletters, and social media, etc. The CSO is required to work with its Park Managers to set up the public recognition of donors with its District and the Central Office.

 - Logos and Text Lines – Can be placed on donor-funded items such as audio, video, or film products, information kiosks, or equipment which will remain on park grounds either temporarily or permanently. No logos can be placed on the FPS website. However, text lines can be placed on individual park pages or in the Park Manager’s message. For example, text can read, “Made possible through the generous donation from...,” including the name of the company, individual, organization, name script, and/or logo.

- Short-term Displays – Banners or signage acknowledging donors can be displayed temporarily during a fundraising event, ribbon cutting ceremony, or other similar events. Banners can also be displayed prior to an event to encourage public attendance. Should be approved by the Park Manager.
- Donor Boards and Walls – Can be placed in visitor centers and other visitor facilities with approval from the Park Manager. These long-term displays are appropriate for significant donations. It is a requirement that donors be advised of the display and informed the display is not permanent and can be removed at any time.
- Benches, Bricks, or Paving Materials – Can be used when deemed appropriate and tasteful by the Park Manager. The duration of this recognition can vary depending on the project, donation, and location. Their use must be consistent with a park's natural and cultural resources and Unit Management Plan (see [Chapter 1.7](#)).
- Interpretive Programs – Can identify the donor and how the donation is used when a donation is integrally related to the park, the existence of the park, or what is being interpreted.
- Trees and/or Plantings – Can be planted in recognition of a donor and must be native plants that occur naturally in the park. The Park Manager will determine the most appropriate location. Recognition cannot be placed on a tree, but rather can be listed on a donor recognition board or appropriate nearby public location.
- Artifacts – Must be appropriate to the park's interpretive program and be consistent with the park's Scope of Collections Statement. Gifts of artifacts can be recognized by letters of appreciation, publicity, events, donor boards, or interpretation when the artifact, collection, or donor is closely associated with the park. However, in extraordinary circumstances such as with donations of exceptional nature or of substantial value or scale, as determined by the Division's Bureau of Natural and Cultural Resources, recognition can be inconspicuously and appropriately provided in a manner which does not distract visitors or detract from the display or the interpretation of the artifacts.

It is imperative for both the CSO and Division or park to thank the donor and report on the good works coming from the donation. However, a donor's wishes for anonymity must be respected in all forms of recognition. The following are IRS requirements (see OM Chapter 1.8, 5.2) and some recommended best practices for not for profits recognizing donors:

- Say thank you and follow up with a letter of thanks. If possible, include pictures and testimonials of how the donation was used. However, per IRS Publication 526, Charitable Contributions, never state the value of the contribution because the donor is responsible for determining the value for the IRS. IRS publication 526 can be found at <http://www.irs.gov/pub/irs-pdf/p526.pdf> This publication is helpful to donors as it outlines what to report and how to report.
- IRS publication 1771 (Rev.11-2023) provides guidance to organizations receiving donation and the acknowledgement requirements <http://www.irs.gov/pub/irs-pdf/p1771.pdf>.
- It is recommended a CSO establish gift acceptance guidelines as part of its financial policy (see [Chapter 2.10](#)).
- Take action to recognize any donations made previously that were not properly recognized.

4.13 Partnership in Parks Program

The Partnership in Parks (PIP) program, as stated in Sections 20.2551(5) and 258.015(3), F.S., was established to provide matching state funds for proposed state park projects sponsored by CSOs (see also OM Chapter 1.4, 6.15). The program's intent is to encourage private contributions to assist in funding state park development projects to enhance the use and potential of the FPS.

Projects funded under this program generally involve the development of park facilities and fixed capital outlay projects that comply with the park's Unit Management Plan (see [Chapter 1.7](#)). Examples of such facility development projects include improvements to trails, parking, boat ramps, etc., or the development of camping areas, picnic shelters and areas, park management offices and other buildings, environmental education facilities, exhibits, visitors' centers, historic preservation, resource management projects, and improved access (e.g., trails, parking, and boat ramps). Another example would be the purchase of a large piece of equipment such as the limitless playground. Projects are not limited to one (1) type and can be a combination of facilities. CSOs are required to have a Letter of Intent from the Division before initiating PIP fundraising activities and the proposed project must be in the CSO's signed Annual Program Plan (see [Chapter 4.1](#); see OM Chapter 1.4, 6.14).

The PIP proposed project must have a minimum budget of \$100,000. If approved, the CSO is required to provide cash or evidence of cash, such as a letter of credit, for 60% of the costs. The state will provide the remaining 40% of the project costs if the project is approved and funds are available. The 40% match on behalf of the Division is contingent on fund availability as allocated by the legislature. If there are no funds allocated to PIP projects by the legislature, the CSO is responsible for 100% of the costs.

The following is a list of the six (6) forms required for the PIP program, which are available on Division's SharePoint website, Forms. Please speak with your contract manager/Park Manager, District or Division's Friends Groups and Volunteer Program for access to these forms.

1. Partnership in Parks Application (DRP-060)
2. Partnership in Parks Project Commencement Form (DRP-072)
3. Partnership in Parks Project Budget Sheet (DRP-073)
4. Partnership in Parks Project Allocation Budget Sheet (DRP-074)
5. Partnership in Parks Quarterly Status and Financial Report (DRP-075)
6. Partnership in Parks Project Completion Form (DRP-076)

Please work with your Park Manager to gain access to and discuss the OM Chapter 1.4, 6.15 regarding the application, funding, project commencement, timeline for completing projects, contracts, agreements, purchasing, project supervision, and reporting requirements.

4.14 Park Programs and Interpretation

CSOs and volunteer's assistance enhances a park's programs and interpretation as a visitor service. Park programs and interpretation is the expertise of the Central Office's Bureau of Operational Services, Interpretive Services. All CSO park programs and interpretation projects in a park are subject to park, District, and the Interpretive Services review and approvals. The Division's guidelines are in OM Chapter 5.4, summarized here.

Interpretation explains and promotes the Florida Park Service (FPS) mission. It also instills in visitors an appreciation for Florida's unique natural and cultural heritage and fosters an understanding of resource management practices. It helps visitors understand and appreciate these special resources and how they are affected by and influence the surrounding area and region. Most importantly, interpretation inspires visitors to continue the learning process and to put their interests into action through volunteering and supporting the park.

The park manager is responsible for park programs and interpretation that is consistent with the parks' Unit Management Plan and Statement of Interpretation. The park manager is responsible for developing and conducting interpretive programs, and non-personal interpretation and publications that are appropriate, accurate, meet the needs of the visitors, and protect the natural and cultural resources. Programs include campfire programs, guided walks, tours, living history demonstrations, talks, environmental education programs, recreational skills programs, and off-site programs. Non-personal interpretation includes visitor centers, museums, environmental centers, historic structures, self-guided trails, trail labels, exhibits, displays and signs. Publications include park brochures, leaflets, booklets, newspaper, and magazine articles.

4.14.1 Facilities

Park program facilities include outdoor exhibit/display cases, information boards, kiosks, indoor exhibits, interpretive signs, trail labels, campfire circles, visitor centers, museums, environmental centers, and nature trails. Major interpretive facility structure location is determined and fixed by the Unit Management Plan and must be approved by the District bureau chief.

Maintenance procedures involving exhibits must conform to standards provided by the Bureau of Operational Services or the exhibit contractor. Due to the cost and quality of exhibits, no person shall remove, add to, rearrange, take from, or any way alter a permanent exhibit without prior approval. The park should initiate exhibit repairs by submitting a Repair/Renovation of Park Exhibits Form to the Bureau of Operational Services.

4.14.2 Boards, Display Cases, Temporary Displays & Traveling Exhibits

Interpretive messages, materials, and designs associated with these facilities must be approved by the District office and/or the Division's Bureau of Operational Services, except that the parks may construct bulletin boards, outdoor display cases, temporary displays, and traveling exhibits, using the following guidelines:

- All displays will be constructed to appear neat and professional, and they must contain current, accurate, and appropriate information and displayed items. Displays should not use any original collections objects without approval from the District bureau chief.
- Photographs should be digital prints that will withstand exposure to sunlight.
- Text must meet DEP Standards and must meet American with Disability Act (ADA) requirements for type size, font and contrast and produced using materials that will withstand exposure to the sun. Tilden's Principles should be applied to text writing. That is, the text should communicate the message quickly and dramatically and must be important to the visitors and relate to their experiences.
- Construction must meet accepted design standards for accessible exhibits and meet ADA requirements.

4.14.3 Exhibits

The Bureau of Operational Services will review all exhibit project proposals to ensure consistency, quality and accuracy and will coordinate the periodic review of existing exhibits.

Major Exhibit Projects (visitor centers, museums, and environmental education facilities). The Bureau of Operational Services will coordinate the development of an exhibit plan, which will include themes, objectives, exhibit topics, conceptual drawings, floor plan and budget. The Bureau of Operational Services will coordinate with the

Bureau of Design and Construction as needed, for structural design. District and park staff and Bureau of Operational Services will review and approve the exhibit plan.

Minor exhibit projects usually consist of exhibit panels and interpretive signs that are designed by the park, a vendor, or the Park Programs Section of the Bureau of Operational Services. As with other forms of interpretation, exhibits and signs must be printed materials of high quality and present a positive image of the FPS. To accomplish this, design standards, good interpretive writing, quality control and consistency are critical. A fiberglass embedded panel can last ten years. It must be attractive and inviting to read. Considerations for panels include size, materials, location, framing system, and budget. An Exhibit Request Form should be submitted to the Bureau of Operational Services to request a new exhibit.

4.14.4 Permanent Audio-Visual Programs

Permanent audio-visual designed to be shown on a regular basis in a visitor center, environmental education facility or museum include videos and computer programs. The park should coordinate with the Bureau of Operational Services to take necessary action to review and possibly replace the program.

4.14.5 Living History Programs

Living history programs include folk life demonstrations, pioneer skills demonstrations, interpretation of individuals, military encampments, weapons firing, and battle reenactments. Programs can be first person (interpreter is portraying a person in a specific period) or third person (interpreter describes a particular period or person).

The living history program must be appropriate for the park, must be consistent with the Unit Management Plan and the Statement for Interpretation, and must be presented to increase the visitors' knowledge of the park's cultural resources and Florida's history. This would not preclude special programs such as the "Walk Through Time."

To conduct this type of program, the interpreter must use authentic clothing, equipment, and when available and appropriate, original structures or authentic replicas. Consideration should also be given to using the proper natural resources as a part of the program.

To ensure the accuracy and authenticity of the program, primary source documentation must be used. This includes books, newspapers, letters, photographs, maps, or memoirs produced or written by an individual who experienced the event or period.

When planning a living history program, consider the following: there is a purpose for the program; appropriate staff is available to conduct the program; the research information is available; funding is available for purchasing materials, clothing, and equipment; the park can commit to the program.

- Historic Weapons Firing Demonstrations are those conducted as part of interpretive programs, events, and battle reenactments. The types of weapons include primitive (bows and atlatls), black powder muskets, cannons, and modern weapons.
 - All historic weapons firing demonstrations must be supervised by staff who have completed the FPS Historic Weapon's Firing Safety Training. This person will serve as the safety coordinator for the park's weapons demonstration.
 - All handling of black powder must comply with the FPS Procedures for the Purchase, Storage and Distribution of Black Powder, which follows the Federal Bureau of Alcohol, Tobacco, and Firearms requirements.

Occasional service volunteers participating in historical weapons events such as battle reenactments are required to sign the Short-Term Volunteer Agreement (see [Chapter 5.1](#)).

4.14.6 Printed Materials

Interpretive writing is produced in several formats - brochures, newsletters, fliers, booklets, posters, etc. All publications should be attractive and inviting to read. As with other forms of interpretation, printed materials are required to be of high quality and present a positive image of the FPS. To accomplish this, design standards, good interpretive writing, quality control and consistency are critical. A consideration when planning a publication is the cost for printing and re-printing. The CSO should work with the park, District, and Interpretive Services section of Bureau of Operational Services for review and approval.

According to OM Chapter 5.1, 12 park-initiated advertising and marketing materials of a permanent nature (brochures, pamphlets, trail guide, etc.) must be reviewed and approved by the District bureau chief and the Division communications coordinator prior to publication. This does not include temporary notices of park programming and events.

4.14.7 Program Accessibility

The Americans with Disabilities Act requires that "no qualified individual with a disability shall, by reason of such disability, be denied the benefits of services, programs, or activities of a public entity, or be subjected to discrimination by such an entity."

All interpretive programming (personal programs, exhibits, publications, audio-visual presentations, displays, trail signs) must be accessible to visitors with disabilities—mobility, speech, vision, hearing and developmental.

Programs should be designed to accommodate all visitors including those with disabilities. If the program cannot be made accessible due to natural conditions or cultural resource preservation, an alternate program may be used where the same

information is conveyed from a different location that is accessible, or by a different means that better serves the whole of the group.

Large print materials, audio description, tactile objects, photo albums, notepads, and other tools should be available to help convey the program's message to persons with speech, vision, and hearing disabilities.

4.15 Publicizing Florida State Parks

Many CSOs will find it necessary and important to publicize their parks, their activities in their parks, and other messages of interest to the public. All information regarding the FPS given to citizens and

A dramatic way to demonstrate support for your CSO is through before and after pictures posted on your website or social media.

visitors of Florida is required to be factual and consistent with Section 258.015, F.S., which states the purpose of a CSO is to "operate for the direct or indirect benefit of the state park system or individual units of the state park system" and must demonstrate support of the mission and policies of the park and Division (see the section on Conflicts of Interest OM Chapter 1.4, 7.6 and the CSO Agreement).

It is recommended CSOs have their own websites, provide newsletters to their members and potential members, and have their own social media sites such as Facebook, Twitter, Instagram, and Pinterest, etc. It is recommended CSOs notify the Division's Communication Coordinator when an account is activated so it can be properly linked with CSOs/Friends Groups page on the FPS website <https://www.floridastateparks.org/friend-groups>. Speak to your Park Manager about contacting the Division's Communication's Coordinator.

The Division coordinates all information activities with the Department's Press Office to ensure consistency with the policy in Chapter 258, F.S., which states "It shall be the policy of the Division: To promote the state park system for the use, enjoyment and benefit of the people of Florida and visitors..." This policy authorizes the Division to develop and maintain a public information system for the purpose of informing the public and promoting the natural and recreational values of Florida's state parks. Information disseminated through educational, promotional, and marketing programs will be designed to create public awareness as to the value of state parks and to generate caring support for the Florida State Park System.

Consistent with this policy and OM Chapter 5.1, 10, the Division requires a parks' CSO to work with their contract manager/Park Manager and Florida State Parks Foundation to contact their contract manager/Division Director to draft and send media advisories, calendar announcements, or press releases and coordinate all media interviews and inquiries, and visits from Legislators.

All events are publicized through the online Park Guide, which is coordinated by the Park Manager and the District office. Submit through your park manager a marketing plan and materials (event name, logo, flyer, etc.) for approval in a complete Special Event and Planning Worksheet, Form DRP-061 (see [Chapter 4.5](#)). Once approved, the event information can be submitted by the park or District to the Florida State Park event calendar <https://www.floridastateparks.org/events> through the Outreach and Event Tracking Form.

Additionally, it is recommended for CSOs to submit to the Park Manager and District pictures of the park including wildlife and plants, as well as CSO and volunteer events. This provides the Division the opportunity to share them with the public through the Division's social media accounts.

Although CSOs are encouraged to know as much as they can about their park, park employees must answer park-related questions such as park fees, hours, overnight accommodations, park history, etc., unless related to the CSO activities. However, CSO members are encouraged to answer questions about activities in the park (e.g., events, educational programs, tours, etc.). If the CSO receives any questions regarding the state budget, policy decisions, legislative items, potential park closures, contemplated or proposed park development or other potentially controversial issues, the questions are recommended to be referred to the Park Manager. The manager will notify the Division's Communications Coordinator or the Department's Press Office with the topic of the inquiry, reporter's name, media outlet, and contact information, including email and deadline.

4.16 Accomplishments and News

Celebrating the accomplishments of state parks and CSOs is critical to promoting the state park system. Pictures of events, projects, donations, and activities are all important to spreading the word about state parks and the contributions of its partners and volunteers. Even the smallest accomplishment can make for a great story in CSO and Division newsletters, publications, websites, and social media. CSOs are encouraged to submit pictures and short descriptions via e-mail to the Park Manager, or designee. Parks can submit stories to the Parks Brags Survey, and to the District, and Division's Communications Coordinator.

4.17 Working with a Park

Federal and state laws, and Department and Division procedures in no way replace the communications or development of the relationship between the CSO and their contract manager. It is this relationship, which is critically important, that can make all the difference in the success of the park, system of parks, and the success of the CSO. The foundation of a successful relationship is trust. Some tips to building trust are:

- Common Mission – Focus on the success of the park(s).
- Mutual Respect – Appreciate each organization’s perspective. Sometimes agree to disagree.
- Communication – Maintain common language (e.g., The Park, The CSO, etc.) and timely, meaningful, and consistent information exchange.
- Education – Maintain a clear understanding of policy and proper procedures for the park and employees, a clear understanding of the CSO’s role and the critical part the CSO can play to support the park(s).
- Seek Win-Win Situations – Focus consistently on common goals.
- Celebrate Successes – Bring park staff and CSO board members together regularly.

CSOs are uniquely positioned to understand the needs and goals of the park(s) they support. Volunteers and active CSO members understand the needs of the park and the importance of enhancing the park’s offerings. Understanding the basics of working with the park can help the CSO Board of Directors, employees, members, and volunteers accomplish shared goals more efficiently.

It is recommended the Park Manager be an integral part of a CSO. The Park Manager’s goals and approvals are critical to helping the CSO succeed in its efforts to support the park. The Park Manager has a unique view of the park from the broad perspective encompassing all the park’s needs and resources. It is recommended the Park Manager or designee always be invited to CSO meetings to help guide the CSO toward effective support of the park.

4.17.1 When Things Go Wrong

Any group of passionate people gathered will sometimes reach points of conflict in objectives, directions, and decisions. For the most part, conflicts are typically resolved easily and swiftly through normal communication and discussions. However, there are occasions when issues are not easily resolvable.

In all cases, the first and most important step in resolving conflicts is communication. Some people may tend to hide concerns or not share ideas they perceive as negative. In almost all cases, increased communication will set the CSO and park staff back on the road to success.

Occasionally, as with any community group, a CSO will go through periods of inactivity. Some CSOs lose members or experience a leadership change that drastically reduces the overall effectiveness of the CSO. Sometimes personality conflicts arise that make working with CSO leadership difficult and, in turn, make accomplishing goals very challenging.

In these cases, it is in the best interest of the overall CSO’s health to step back from the current situation and regroup. Sometimes priorities have changed or been miscommunicated, and the act of backing up can help reset priorities.

In some cases, a CSO may have a problem with the Park Manager or park staff. Again, personality conflicts can be at the root. Park Management may have changed, but, often, simple miscommunication is the problem. When a CSO has problems with the Park Manager, often the resolution hinges on clearly understanding the manager's goals and resetting expectations to help meet the goals.

4.17.2 Resolution Steps

It is recommended CSO and contract managers follow these few simple steps to help get back on the path to a productive partnership:

1. **Communicate** – Clear, open, and honest communications can resolve conflicts. Even long-term frustrations can often be resolved by discussing the problems openly and honestly.
2. **Re-prioritize** – Often problems arise because a CSO's priorities and the Park Manager's priorities get out of sync. Hold a special CSO meeting with the core leadership team and the Park Manager (and any appropriate staff) to help reset and re-sync priorities. District employees can facilitate meetings to discuss specific issues.
3. **Ask Questions** – Problems often arise from simple misunderstandings about reasons, priorities, and goals. The goal is for each side to better understand the other. It is recommended CSO and Park Managers ask open-ended questions such as:
 - a. "Why do you want to do that?"
 - b. "What are you trying to accomplish?"
 - c. "How do you see that benefitting the park?"
4. **Find Areas of Agreement** – Often, disagreements result from a CSO being denied permission to do something (which is important to it), or from a Park Manager requesting a CSO to do something it is unwilling or unable to do. Rather than focusing on what is not working, both should try to find areas of agreement based on the shared priorities rather than sticking to a specific, contentious issue. For example, a CSO may want to add to an existing program or event that the Park Manager feels is inappropriate for the park. Instead, the CSO should ask the Park Manager what can be done. Alternately, the Park Manager can ask the CSO, "What else could we do to accomplish the same goal?"

4.17.3 When All Else Fails

Sometimes these simple problem/resolution steps are not enough to resolve the larger, deeper conflicts. There is no single correct solution for all cases. However, the District and Division employees are available to help mediate and

resolve issues. District or Division employees can help both the Park Manager and the CSO come to a mutual agreement. The goal is to help the CSO and Park Manager return to an effective partnership.

As a very last resort, the CSO Agreement mandates a specific dispute, claim, question, or disagreement resolution process.

4.18 Dissolution and Termination Procedures

First, it is important to understand the difference between termination and dissolution.

Termination is the end of the CSO Agreement, the contract between the CSO and the Division.

Dissolution is the end of operations of the not-for-profit corporation and the distribution of remaining assets.

The Park Manager and District will make every effort to assist the CSO in retaining viability. Contact your Park Manager and District PPDS for assistance when considering dissolution.

The CSO Agreement can be terminated by either the CSO or Division, without cause, after ninety (90) days from the receipt of notice, in writing, to the other party at the addresses shown in the Agreement (see OM Chapter 1.4, 6.18).

The CSO Agreement can be terminated by the Division, with cause, for any violation of, or failure to comply with, the terms of the CSO Agreement after thirty (30) days from the CSO's receipt of notice, in writing, delivered to the CSO's address shown in the Agreement.

To avoid terminating the CSO Agreement, it is important for the CSO to understand and to meet its obligations of the CSO Agreement, the organization's Articles of Incorporation and Bylaws, and to meet the goals of the park, Division, and Department (see [Chapter 5.13](#)). The CSO is obligated to work with its Park Manager and, as necessary, the District, Division, and Department.

Termination of the CSO Agreement does not dissolve the CSO as a not-for-profit corporation recognized by the Florida Department of State. The CSO, as a not for profit, still has legal obligations to its members, donors, federal and state laws; legal obligations provided in its Articles of Incorporation; and legal obligations to the Internal Revenue Service (IRS) as a charitable federal tax-exempt organization.

Regarding dissolution, the Florida Department of State, Division of Corporations will automatically administratively dissolve any corporation for failure to file a Corporate Annual Report (see [Chapter 5.4](#)). Should the CSO consider dissolving, in the event there are alternative options for the CSO, the CSOs should always discuss this with the Park Manager prior to officially dissolving (which requires a vote of the Board of Directors and other actions outlined below). The Park Manager must immediately notify the District and Division if a CSO is considering dissolution (see OM Chapter 1.4, 6.18).

The Park Manager and Division will make every effort to assist the CSO in retaining viability.

If dissolution is the only solution, specific steps must be followed with the Division and with the Florida Department of State, Division of Corporations. The process must be consistent with provisions in Sections 617.1402, 617.1403, 617.1405, and 617.1406, F.S.

If CSO dissolution is initiated the following steps must be completed:

1. The CSO must officially decide to dissolve:
 - a. Conduct a membership meeting to adopt a motion to dissolve the organization and terminate the CSO Agreement.
 - b. The voting members must be notified in advance of the CSO's question of dissolution, and of its chance to vote on this question.
 - c. Members who have no conflict of interest, or other substantial reason they should not make a recommendation, can vote on the question of dissolving the CSO during the membership meeting.
 - d. If the CSO does not have any members eligible to vote, dissolution can be authorized at a meeting of the Board of Directors by a majority vote.
 - e. Record the results of the vote in the CSO meeting minutes.
 - f. Provide a copy of the meeting minutes and vote to dissolve to the Park Manager who will provide it to the Division.
2. Once the decision to dissolve is official, the CSO must notify the Division of its intention to also terminate the CSO Agreement (see CSO Agreement):
 - a. Write a letter to the Park Manager and send a copy to the District PPDS invoking the option to terminate the CSO Agreement. The letter must include the following information:
 - i. Reason for terminating the CSO Agreement.
 - ii. Provide a record (board meeting minutes) and date of the majority vote to dissolve.
 - iii. State the effective date of dissolution.
 - iv. The plan for disposition of assets (see Section 617.1406, F.S.).
 - b. The letter must be sent to the Division the minimum required number of days prior to the effective date of termination (see the CSO Agreement).
 - c. The Park Manager is required to notify the PPDS and District Bureau Chief. The District office will notify and provide copies of the letter and CSO's meeting minutes to the Division.
3. Prior to the CSO's dissolution and the effective date of termination of the CSO Agreement, the CSO must complete a final financial report identifying all

remaining corporate assets and submit receipts for final purchases to the Division. Any remaining assets must be spent by the CSO on the park it supports (projects approved by the Park Manager), transferred to another Division-approved CSO, or transferred to the Division for distribution to another approved CSO or state park (see CSO Agreement).

4. Prior to the effective date of termination of the CSO Agreement the CSO must report its dissolution to the Florida Department of State. The CSO must complete the Articles of Dissolution (found at www.sunbiz.org), and file them with the Florida Department of State. Directions for completing this can be found on the form. The filing fee can be avoided by routing the Articles of Dissolution through the Park Manager and District PPDS to the Division's Friends Group and Volunteer Program for a fee waiver letter signed by the Division Director. Section 617.0122, F.S. waives all filing fees for Department CSOs.
5. Prior to the effective date of termination of the CSO Agreement the CSO must inform the IRS and the Florida Department of Revenue (see [Chapter 2.9](#)) of its dissolution in order to cancel the Federal Employer Identification Number (FEID) (see [Chapter 2.8](#)) and any tax-exempt permits. The letter to the IRS must include:
 - a. Name of the organization
 - b. FEID number
 - c. Effective date of dissolution
6. Prior to the effective date of termination of the CSO Agreement the CSO is required to:
 - a. deliver all goods and equipment to the Park Manager,
 - b. destroy all unused checks,
 - c. close out its post office box,
 - d. forward all mail to the park address,
 - e. file papers with any bonding institution to close any bond account/s,
 - i. the final check must be cashed twenty (20) days prior to dissolution, and
 - ii. provide proof of account termination to the Park Manager

CHAPTER 5: DIVISION AND OTHER REPORTING REQUIREMENTS

5.1 Volunteer Requirements

The Division of Recreation and Parks (Division) has an online volunteer management system called VSys. In the [Volunteer Portal](#) a volunteer can complete an application as an individual, park resident / campground host or group/team, apply for open opportunities, record, and track cumulative service hours, and complete required training -- the annual Volunteer Agreement, DEP Annual Volunteer Combo Training, and other trainings.

A signed volunteer agreement and up to date service hours records in VSys affirms that each volunteer is covered by the State of Florida workers' compensation and general liability insurance (see [Chapter 3.10](#) and OM Chapter 1.6, 4).

All regular service volunteers (any individual activity serving on an ongoing basis) need to sign an annual volunteer agreement. Regular service volunteers include park resident / campground hosts, CSO board members including officers, and any individual that contributes more than 50 hours of service.

All occasional service volunteers (any person offering a one-time or occasional service) also need to sign a volunteer agreement. These include individuals volunteering for a special event, workday, or service project on park property. Occasional service volunteers include school groups, civic groups, corporate employees, or clubs, etc.

- The Volunteer Application:
 - A volunteer filling out an online application creates a volunteer profile in the volunteer management system. The first information provided sets up the username and password.
 - Requests references, emergency contacts, experience, skills, hobbies, and details regarding recreational vehicles (RVs) should the potential volunteer apply as a park resident volunteer (e.g., campground host or regular maintenance volunteer).
 - Is available online at: <https://volunteers.floridastateparks.org/>
- The Volunteer Agreement:
 - Is reviewed and signed by all current and incoming regular service volunteers ensuring they are covered by the State of Florida workers' compensation and liability insurance.
 - When the volunteer has a profile in VSys the Volunteer Agreement can be reviewed and acknowledged online.
 - VSys sends the volunteer an annual email reminder to re-sign.

- When the document is a paper copy the park scans and uploads it to the volunteer's profile in VSys. The park and District can find Form DRP-059 on DRP SharePoint Forms.
 - Each CSO officer and member of the Board of Directors must sign the Volunteer Agreement annually (see CSO Agreement).
 - Must be signed if a volunteer is changing parks.
 - Must be signed by returning volunteers to the same park that have been out of that park for more than one (1) year.
- The Group Volunteer Application and Agreement:
 - Ensures each occasional service volunteer is covered by the State of Florida workers' compensation and liability insurance.
 - Is required by occasional service volunteers (i.e., short-term volunteers for a special event, workday, or service project, etc.).
 - Reflects all names of the participants of all ages.
 - A team leader/ group leader can apply and list participants and contact information in advance online at: <https://volunteers.floridastateparks.org/>
 - The park can use it as a day of sign-in sheet. A paper copy of Form DRP-057 is available by park and District staff on DRP SharePoint Forms.
 - The park maintains these records. They are not uploaded to VSys.
- The Short-term Volunteer Agreement:
 - Ensures each occasional service volunteer attests to not having committed a felony or any offense that would preclude them from interactions with people of all ages.
 - Is required for anyone 14 years old and older.
 - Each member of a group (e.g., civic, scout, school, business, etc.), for an event (e.g., black powder, holiday, CSO special event, etc.), volunteer workday or service project taking place on park property.
 - Can be signed no more than three days in advance of the event, workday, or service project or at registration/ check-in.
 - Is re-signed if the occasional service volunteer changes parks.
 - Participants re-sign after three consecutive days at the same park.
 - The park can find a paper copy of the Short-Term Volunteer Agreement, Form DRP-160 available to park and District staff on [DRP SharePoint Forms](#).
 - The park maintains these records. They are not uploaded to VSys.

Volunteer forms and frequently asked questions are available from your park volunteer manager or the District Park Programs Development Specialist (PPDS). Both can answer questions.

5.2 Sexual Predator and Offender Checks

According to Division policy, (see OM Chapter 1.5) park staff must conduct a search of the national sexual offenders and predator's registry and Florida Offenders and

Predators search before appointing a new regular service volunteer, including CSO board members and officers. A record of the search, whether positive or negative, must be maintained in VSys.

The U.S. Department of Justice National Sex Offender Public Website is available at <http://www.nsopw.gov/>.

The Florida Sexual Offenders and Predators Search website is <https://offender.fdle.state.fl.us/offender/sops/home.jsf>

As a best practice, the Division recommends these searches of the CSO's employees. CSO employees cannot be volunteers, therefore these searches are not recorded in VSys.

5.3 Report CSO Volunteer Hours

VSys is the system used to maintain all volunteer records (see OM Chapter 1.6, 18). Volunteers should use VSys Live ([Volunteer Portal](#)) to self-enter their service hours take annual required training and sign the annual volunteer agreement. Hours must be recorded in VSys Live no later than the 10th for the month for the previous months service hours. The park is responsible for ensuring volunteer hours are recorded in VSys monthly. If the volunteer is unable to use VSys Live, the volunteer must keep a time record and provide it to the park manager or supervisor as required.

According to OM Chapter 1.4, 7 the CSO is required to track the service hours of its Board of Directors and officers contributing to its park(s) each year. The Division requires the board's total hours of service contributed to the park as a part of the CSO's Annual Legislative Report, (see [Chapter 5.11](#)). The CSO board and its volunteers are required to submit their volunteer time records monthly to their park's volunteer manager or individuals self-enter hours into the Volunteer Portal by the 10th of the following month. The Florida State Parks Foundation, Inc. board members are required to submit their volunteer hours monthly to their CSO President or designee who should then submit the information to the Division's Friends Group and Volunteer Program. If a volunteer works for more than one (1) CSO or park the individual must record and submit hours to each separately.

Accurate volunteer service records are important because the CSO and Division use them for many purposes including:

- Informing potential donors and grant funders.
- Valuing the volunteer's overall contributions and summarizing the volunteer's achievements for the CSO and FPS websites, social media, and any other summaries supporting the CSO, individual parks, or the park system.
- Calculating eligibility for hours-of-service recognition and awards.
- Reporting in a CSO's Annual Legislative Report (see [Chapter 5.11](#)).

- Comparing statewide volunteer service hours to other state park systems nationally by the National State Park Director's Association.
- Calculating annual return on investment and reporting to the Florida Department of Environmental Protection (Department) Secretary and to the Governor.
- Calculating eligibility of the FPS for the National Gold Medal National Park and Recreation Award.

5.4 Department of State, Division of Corporations, Corporate Annual Report

In accordance with Section 617.1622, Florida Statutes (F.S.), each organization incorporated in the State of Florida must file an electronic Corporate Annual Report with the Florida Department of State, Division of Corporations between January 1 and May 1 of each year to maintain an active status. Maintaining an active status is required by the CSO Agreement (see also OM Chapter 1.4, 4). The Corporate Annual Report is used to update or confirm the Florida Department of State, Division of Corporations' records and verify the names of the registered agent and board members. The Department of State requires the Corporate Annual Report whether the CSO needs to make changes or not. The Department of State will notify the CSO's registered agent of the annual filing deadline.

According to Section 617.0122, F.S., CSOs are exempt from paying Corporate Annual Report filing fees if the report is submitted through the Department. To do this, go to the Florida Department of State, Division of Corporations' webpage (<http://www.sunbiz.org>) and fill out the online Annual Report form. Select the "check or money order payment voucher" option as your method of payment. This will generate a payment voucher which the CSO is required to email to the District PPDS for delivery to the Division's Friends Groups and Volunteer Program. The Division will submit the CSO's voucher with a letter from the Division Director, certifying the organization's good standing with the Department. This will be sent to the Florida Department of State's office to waive the filing fee for the CSO (see CSO Agreement and OM Chapter 1.4, 4).

Failure to file a Corporate Annual Report by the third (3rd) Friday of September will result in the automatic administrative dissolution or revocation of the business entity by the Florida Department of State at the close of business on the fourth (4th) Friday of September. Active status is required in the CSO Agreement and inactive status can lead to termination of the CSO Agreement by the Department per the procedures set forth in the CSO Agreement (see also OM Chapter 1.4, 4).

5.5 CSO Management Reviews

According to Sections 215.981 and 215.981(2), F.S., the Division will conduct management reviews of all CSOs falling below the annual \$300,000 expenditure limit. CSOs that fall below the expenditure limit must participate in a CSO Management Review conducted by a District once every four (4) years (see OM Chapter 1.4, 7). The

CSO Management Review is not a financial audit, but instead a review designed to allow the CSO and contract manager to identify management strengths and areas for improvement. The review is an opportunity to strengthen the relationship between the Park Manager and CSO, while the District PPDS serves as a facilitator and provider of technical assistance and resources.

At minimum, a District designee, CSO President, and Park Manager must attend the review. However, participation of the CSO Board of Directors and/or other park employees is recommended. Prior to the review, the Park Manager and PPDS may assist the CSO in preparing required documentation and materials itemized in the CSO Management Review Checklist and CSO Management Review Document Checklist. Request these checklists from the District or Division’s Friends Groups and Volunteer Program.

Following the CSO Management Review, the PPDS provides the CSO, the Park Manager, and the Division’s Friends Group and Volunteer Program with a completed CSO Management Review Checklist, CSO Management Review Document Checklist, and summary of CSO management recommendations for improvement. This summary outlines any issues and provides the CSO and Park Manager with guidance for improvements. This information will enable the CSO to strategically build and improve the management, fundraising, programming, and support of its park/s.

5.6 Internal Revenue Service Reporting

CSOs that have met the requirements of Internal Revenue Service (IRS) Code Section 501(c)(3) as approved public charitable organizations are exempt from federal income tax. Although exempt from federal income tax, CSOs are required to file electronic annual returns of their income and expenses with the IRS.

A not for profit is required to electronically file one (1) of the three (3) possible filings listed below with the IRS. Filings are due to the IRS on the fifteenth (15th) day of the fifth (5th) month after the end of the organization’s fiscal year. All the Division’s CSOs are on fiscal year ending December 31 so that IRS reporting is on or before May 15. A copy of the CSO’s complete IRS filings, with appropriate completed schedules, is due to the Division on or before July 1 each year as part of the Annual Legislative Report (see CSO Agreement and OM Chapter 1.4, 4).

The IRS form which an organization is required to file generally depends on the organization’s financial activity as indicated in the chart below.

Form to file	Threshold	Annual Return
990-N	Gross receipts normally ≤ \$50,000	Electronic Notice (e-Postcard) for Federal Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ

Note: Organizations eligible to file the e-Postcard can choose to file a full return.		
990-EZ or 990	Gross receipts < \$200,000, and Total assets < \$500,000	Short Form Return of Organizations Exempt from Federal Income Tax or 990, known as the long form
990	Gross receipts ≥ \$200,000, or Total assets ≥ \$500,000	Return of Organizations Exempt from Federal Income Tax

Check the thresholds above at <http://www.irs.gov/> for any increases or decreases prior to each filing year.

According to the CSO Agreement, each CSO is required to submit an Annual Legislative Report to the Park Manager and District PPDS **on or before, but no later than July 1 each year** (see [Chapter 5.7](#) and OM Chapter 1.4, 7). Districts may set earlier deadlines to allow for review.

5.6.1 Consequences of Not Filing with the IRS

If an organization fails to file an annual return or files late with the IRS, it can be subject to penalties and back taxes. Additionally, for an organization that fails to file the required return or electronic notice for three (3) consecutive tax years the IRS automatically revokes the organization's federal tax-exempt status. For more information see <https://www.irs.gov/charities-non-profits/annual-filing-and-forms>

Losing federal tax-exempt status has a detrimental impact on a CSOs ability to meet the purpose of a CSO. Section 258.015, F.S. and the CSO Agreement provides that the CSO is organized and operated for the purpose of conducting programs and activities; raising funds; requesting and receiving grants, gifts, and bequests of money; acquiring, receiving, holding, investing, and administering, in its own name, securities, funds, objects of value, or other property, real or personal; and making expenditures to or for the direct and indirect benefit of the state park system or individual units of the state park system.

Losing the federal tax-exempt status means that donors and grantors receive no tax deduction. The IRS may assess income, excise, or other taxes and penalties <https://www.irs.gov/charities-non-profits/annual-exempt-organization-return-penalties-for-failure-to-file>. The CSO will be responsible for any future income tax on merchandise sales, membership fees, donations, and special event revenue. The CSOs website and all other communications must be transparent removing any messages that state that donations are tax -deductible or describe the organization as tax exempt.

5.6.2 Florida Single Audit Act

In accordance with the Florida Single Audit Act, Section 215.97, F.S., not for profit organizations that expend \$500,000 or more of **state financial assistance** in any fiscal year are required to have a state single audit for such fiscal years. This audit must be conducted by an independent auditor in accordance with Chapter 10.650, Rules of the

Auditor General and be submitted to the state awarding agency and the Florida Department of Financial Services, or the Florida Auditor General, for review.

Direct support and CSOs are not for profit organizations as defined by Section 215.97(2)(l), F.S., and are not exempt from the Florida Single Audit Act.

5.6.3 Federal Single Audit Act

Applies only if the not for profit organization receives **federal awards**. The act requires state and local governments and not for profit organizations that expend \$750,000 or more in a year in federal awards to obtain a single audit conducted according to the act. Nonfederal entities that expend less than \$750,000 a year in federal awards are exempt from the Federal Single Audit requirements for the year, but records must be available for review, or audit, by appropriate officials of the grantor federal agency, pass through entity, and the Federal Audit Clearinghouse. Review the United States Office of Management and Budget Circular No. A-133 – Audits of States, Local Governments, and Non-Profit Organizations. For more information <https://oig.hhs.gov/reports-and-publications/featured-topics/ihs/training/understanding-single-audits/content/#/> or <https://www.whitehouse.gov/omb/office-federal-financial-management/>

5.7 Independent Financial Audit

Section 215.981, F.S., the CSO Agreement and OM Chapter 1.4, 7, requires each CSO with **annual expenditures equal to or more than \$300,000, including all grants**, must have an independent certified public accountant (CPA) financial audit that meets Government Audit Standards (U.S. GAO Yellow Book). One audit hard copy and one electronic copy, each include the audit report submittal checklist is due by September 1 (9 months after the CSO's calendar year end) to the Florida Auditor General's office at Local Government Audits/251, Claude Pepper Building Room 401, 111 West Madison Street, Tallahassee, FL 32399-1450. Provide a copy to the park manager for appropriate routing to the Division. For more information see https://flauditor.gov/pages/tech_nonprofit.html or call (850) 412-2881 or email at flaudgen_localgovt@aud.state.fl.us.

The purpose of the independent financial audit by a CPA is to ensure the CSO conforms to the generally accepted accounting principles and to examine whether operations are properly conducted in accordance with legal and regulatory requirements. Example reports to the Florida Auditor General are found https://flauditor.gov/pages/nfp_efiles_sa.html.

5.8 Inspector General Audit

CSOs with annual expenditures of less than \$300,000 are not required to have an independent financial audit per Section 215.981(2), F.S.

However, each year the Department's Office of the Inspector General, Internal Audit Section conducts comprehensive audits of at least two (2) CSOs (see OM Chapter 1.4, 7). The CSO will be given sufficient time, and park and District employees will provide technical assistance to assist in preparing for the audit. The Inspector General's audit will comply with Chapter 10.700, Rules of the Auditor General. All CSOs will eventually be audited.

Please note a scheduled audit by the Inspector General is not necessarily an indication of suspected problems, but part of a routine policy for entities with contracts with the Department.

These audits are an opportunity to review and evaluate both the Division's and the CSO's management practices, evaluate the CSO's internal financial control systems and procedures, ensure accuracy of the reported revenue, facilitate recommendations regarding the solution of managerial problems, and examine and analyze operating methods and procedures to evaluate effectiveness, efficiency, and/or cost benefit. The purpose of the Inspector General's audit is to determine if the CSO is adhering to policies and reporting accuracy with the following documents (see [Chapter 1.10](#)):

1. Florida Statutes
2. Articles of Incorporation
3. Bylaws
4. Operating Guidelines (including any adopted financial policies and procedures)
5. CSO Agreement

The Inspector General's audit begins with an initial "letter of engagement" sent to the CSO President, the CSO's Park Manager and District Chief, and to the Division Director, which includes the name of the examining auditor, range of dates the auditor will examine, and dates for an anticipated park visit for CSO and park employee interviews. The letter asks the Division for the most recent CSO Management Review (see [Chapter 5.5](#)), for the CSO to provide materials in advance of the audit and asks certain documents to be made available for the auditor's park visit. At the site visit the auditor interviews both CSO management and park management. Some materials can be either copied or brought back to the auditor's office. The auditor will request the above list of documents and may ask for any or all the following sixteen (16) CSO documents:

1. Florida Department of State Corporate Annual Report
2. Annual Program Plan
3. Annual budget
4. General ledger
5. Bank statements
6. Bank statement reconciliation records, including validated deposit slips and documented expenses (invoices matched with checks/receipts)
7. Florida Sales Tax Number (if applicable)
8. Florida Department of Revenue Consumer Certificate of Exemption (DR-14)

9. Florida Department of Revenue Sales and Use Tax Reports (DR-15) (if applicable)
10. CSO board meeting minutes
11. IRS Federal Employer Identification Number (FEID/FEIN)
12. IRS Letter of Determination as a 501(c)(3) federal tax-exempt charitable organization
13. Federal IRS income tax returns (Form 990 or 990-EZ and completed Schedules)
14. Annual Legislative Report
15. Grant agreements and any other contracts or agreements
16. List of CSO board members and the number of service hours worked by each
17. List of general members and dues payment records

Park management may be asked to provide the following:

1. Purchase card records
2. Monthly expenditure records
3. Monthly attendance records
4. Volunteer records – Sexual predator checks of CSO board members and other regular service volunteers, completion of volunteer agreements, and required annual training
5. Approvals for CSO events on park property
6. Documentation of property donated by the CSO to the park

The following are examples of details the auditor may look for:

- **Financial Management** – The auditor typically examines the CSO's one (1) to two (2) most recent fiscal year's financial statements to express an opinion on the fairness with which they are presented in accordance with minimum accounting standards. The auditors will also conduct an examination of any financial information necessary to comply with generally accepted accounting principles. The following provides examples of areas for examination:
 - Cash collection and control
 - Fundraising
 - Sales tax collection and remittance
 - Required financial reporting
 - Accuracy of reported revenue and expenditures
 - Expense documentation (detailed invoices and receipts)
 - Deposit preparation and bank statement reconciliation
- **State and Federal Not for Profit Guidelines** – The auditor will determine compliance with requirements prescribed by the sections of law that create and govern charitable organizations. The auditor will also examine any rules necessary to comply with government auditing standards.

The following provides examples of areas for examination:

- Required state and federal reporting
- Establishment of financial policies
- **Grant Management** – The auditors will determine the effectiveness of the CSO’s management practices of grants and compliance with terms of the grant agreements (see [Chapter 4.12.3](#)). The following provides examples of areas for examination:
 - Management of grants
 - Proper documentation of grant information
 - Grant revenue and expenditure documentation
 - Department approval of grant applications
- **Park Management** – The auditor will also determine whether controls are in place and whether the park follows applicable procedures in the areas of cash collection and control, park expenditures, use of Purchase Card, state property and park attendance methodology, guest and resident discounts, the park resident and regular service volunteer criteria. The auditor will also evaluate management’s oversight of volunteer reporting and park resources used in CSO activities.

As a result of the audit, the CSO Board of Directors and park management must come into compliance with each of the Inspector General’s audit report findings (see OM Chapter 1.4, 7). The District works with the Park Manager, and park management can assist, where appropriate, to help the CSO come into compliance. In rare cases, the Division and/or District will meet with the CSO’s board to discuss the audit results, the Division’s response, and the progress toward compliance.

Following the audit report “with findings,” the Inspector General conducts a follow-up audit. The CSO and Division must demonstrate full compliance with each finding and provide supporting and detailed documentation of completion no less than five (5) months after the original audit (see OM Chapter 1.4, 7).

The follow-up audit with supporting documentation is sent to the District PPDS and then on to the Division’s Friends Groups and Volunteer Program for the Director’s office approval and transmission to the Inspector General. The purpose of the follow-up is to verify the CSO and Division are correcting their financial and management weaknesses.

5.9 Florida Department of Revenue Sales and Use Tax

Florida Sales and Use Tax Returns are required of CSOs that collect sales tax on items sold including online merchandise, amusement, and vending machines (see [Chapter 2.9](#)). Each sale, admission charge, storage, or rental is taxable unless the transaction is exempt (see [Chapter 2.9.2](#)).

The CSO can decide if it wants to pay Florida Department of Revenue sales and use taxes returns are monthly or quarterly. A return must be filed for each reporting period, even if no tax is due. Both quarterly and monthly returns and payments are due on the first day of the month and are late after the twentieth day of the month following the collection period. Refer to the Quarterly Filing Chart below for guidance on quarterly filing deadlines:

Quarterly Filing Chart				
Quarter	1	2	3	4
Collection Period	January - March	April - June	July - September	October - December
Months Included	Jan., Feb., March	April, May, June	July, Aug., Sept.	Oct., Nov., Dec.
Return is Due	April 1	July 1	October 1	January 1
Return is Late After	April 20	July 20	October 20	January 20

The CSO must acquire the forms and instructions from the Florida Department of Revenue:

- DR-15 “Sales and Use Tax Return”.
- The instruction for the DR-15 is “Instructions for DR-15 Sales and Use Tax Returns”.

You may file and pay online or complete a DR-15 form. For more information see <https://floridarevenue.com/Pages/default.aspx>

CSOs may be eligible for a sales tax exemption certificate (DR-14) from the Florida Department of Revenue (see [Chapter 2.9.2](#)). The CSO must first obtain an IRS 501(c)(3) designation and then apply.

5.10 Florida Department of Revenue Corporate Income Tax Return

If a CSO is a federal tax-exempt organization and has \$1,000 or more gross income from an unrelated business, it must file IRS Form 990-T (2022), “Exempt Organization Business Income Tax Return.”

A federal tax-exempt 501(c)(3) charitable organization that has unrelated business income must also file Florida Department of Revenue Form F-1120 “Florida Corporate Income/Franchise Tax Return” R. 01/23.

For more information go to the IRS web page <https://www.irs.gov/charities-non-profits/unrelated-business-income-tax-returns> and the Florida Department of Revenue’s web page <http://dor.myflorida.com/dor/>.

Unrelated business income is a very complicated tax law issue. The Division recommends the CSO consult an accountant or tax attorney to gain the best guidance.

Unrelated business income is income that arises from activities "unrelated" to the charitable organizations' purpose. Although an organization is tax-exempt, the organization may still be liable for tax on its unrelated business income. Unrelated business income is income from (1) a trade or business, (2) that is regularly carried on, and (3) is not **substantially** related to the performance of the CSO and its exempt purpose or function, except when the organization needs the profits derived from this activity.

Further explanation of the above requirements is provided below:

- **It is a trade or business** - The term **trade or business** generally includes any activity producing income from selling goods or performing services. Activity is not limited to integrated aggregates of assets, activities, and goodwill that comprise businesses for purposes of other provisions of the Internal Revenue Code. Activities of producing or distributing goods, or performing services from which gross income is derived, do not lose their identity as trades or businesses merely because they are carried on within a larger framework of other activities which may, or may not, be related to the organization's exempt purposes.
- **It is regularly carried on** - Business activities of an exempt organization ordinarily are considered **regularly carried on** if they show a frequency and continuity and are pursued in a manner like a comparable commercial activity of nonexempt organizations.
- **It is not substantially related to furthering the exempt purpose of the organization** - Determining if a business activity is **substantially related** requires examining the relationship between the activities that generate income and the accomplishment of the organization's exempt purpose. Trade or business is related to exempt purposes in the statutory sense, only when the conduct of the business activities has a causal relationship to achieving exempt purposes (other than through the production of income). The causal relationship must be substantial. The activities that generate the income must contribute importantly to accomplishing the organization's exempt purposes to be substantially related.

The Internal Revenue Code walks the CSO through several modifications, exclusions, and exceptions to determine if the activity is an unrelated business income. In addition, the following activities are specifically excluded from the definition of unrelated trade or business:

- **Volunteer Labor** - Any trade or business, in which all substantial work is performed for the organization without compensation, is excluded. Some fundraising activities, such as volunteer-operated bake sales, may meet this exception.

- **Convenience of Members** - Any trade or business that is carried on by an organization described in Section 501(c)(3) or by a governmental college or university, primarily for the convenience of the organization's members, students, patients, officers, or employees, is excluded. A typical example of this is a school cafeteria.
- **Selling Donated Merchandise** - Any trade or business that substantially consists of selling merchandise, of which the organization received as gifts or contributions, is excluded. Many thrift shop operations of exempt organizations meet this exception.

5.11 Annual Legislative Report

Section 20.058, F.S. provides for annual accountability and transparency requirements for all CSOs and direct-support organizations (DSOs).

Also, Section 112.3251, F.S., provides for CSO standards of conduct (see [Chapter 5.12](#) and [5.13](#), and OM Chapter 1.4, 7). The law requires a CSO to adopt a Code of Ethics specifying the standards of conduct and disclosures by CSO board members, officers, and employees. The law requires the Code of Ethics be posted conspicuously on the CSOs website. These two (2) laws apply to all such organizations, not simply those supporting state parks and trails.

Section 20.058, F.S., states the Department must report to the Governor, President of the Senate, Speaker of the House, and Office of Program Policy Analysis and Government Accountability (OPPAGA) the information required by the legislation and provided by each CSO by August 15th each year. The report must include a recommendation for each organization by the Department, with supporting rationale, to continue, terminate, or modify the Department's association with the organization.

The law requires the Department to collect information from each CSO and post it on the Department's website. To complete this requirement, the Department has provided a standardized Annual Legislative Report Form DRP-129. The form asks the CSO to summarize fiscal year financials and board statistics, along with each element required by law:

- Name, mailing address, telephone number, and website address (if applicable).
- Statutory authority creating the CSO (already provided on the template).
- Brief description of the mission.
- Brief description of the results obtained by the organization.
- Brief description of the organization's plans for the next three (3) fiscal years.
- A copy of the organization's Code of Ethics. The Department provides a model Code of Ethics, which meets the requirements in the law (see [Chapter 5.12](#)).

- A copy of the organization's most recent IRS Form 990, 990-EZ, or 990-N receipt. If filing an extension, then attach the IRS Form 8868 receipt and the most recently completed 990 and schedules.

By law, CSOs are required to report the above and provide their Code of Ethics by August 1st each year; however, the Department requires a July 1 deadline (see CSO Agreement) to be able to process and post the CSO's reports to the Department's website and to compose a report to the Governor and Legislature. Districts may set earlier deadlines to allow for review (see CSO Agreement and OM Chapter 1.4, 7). The general timeline is as follows:

- July 1st – All CSO Legislative Reports and attachments are due to the Division (Districts may set earlier deadlines to allow for review).
- Mid July – All CSO documents are due to the Friends Groups and Volunteer Program from the Districts.
- August 1st – All CSO Legislative Reports posted to the Department's website for public viewing with links to CSO websites (if the CSO has a website).
- August 15th – Department's CSO Legislative Report, with recommendations and rationale, due to the Governor, President of the Senate, Speaker of the House, and OPPAGA.

A completed CSO Annual Legislative Report, Form DRP-129 and a copy of the CSO's Code of Ethics must be emailed as attachments to the CSO's District PPDS, who will review the documents and work with the CSO to assure the documents are complete and accurate (see OM Chapter 1.4, 7). The District provides each CSO's information to the Division's Friends Groups and Volunteer Program, who posts each CSO's required information to the Department's website.

Additional instructions to complete a CSO Annual Report form:

- **CSO Name** – Provide the full legal corporate name of the not for profit organization as it appears on the Florida Department of State, Division of Corporations website. See <http://www.sunbiz.org/search.html>.
- **Mailing Address** – Provide the "Principal Address" (not the park address) found on the Florida Department of State, Division of Corporations website. See <http://www.sunbiz.org/search.html>.
- **Telephone Number** – Provide the area code and telephone number of the CSO's primary point of contact. This could be any officer of the organization; however, it is preferred to be the president of the organization.

- **Website Address** – Enter the organization’s current address for its primary website. If the organization does not maintain a website, enter “N/A” (not applicable).
- **Statutory Authority** – Already provided by the Department within the form.
- **Brief Description of the CSO’s Mission** – Provide the CSO’s mission statement. This may be as simple as “Support and benefit (Insert name of state park(s) or trail),” or it is recommended the CSO look at the organization’s Articles of Incorporation or Bylaws for appropriate language.
- **Brief Description of the CSO’s Results Obtained** – Provide significant accomplishments which reflect the organization’s mission for the most recently completed fiscal year.
- **Brief Description of the CSO’s Plans for the Next Three Fiscal Years** – Describe or list the organization’s goals for the next three fiscal years.
- **Code of Ethics** – Indicate by checking the box on the Annual Legislative Report form that a copy of the most recent CSO’s Code of Ethics is attached.
- **Most recent IRS Form 990 or Form 990-EZ** – Check the box on the CSO Legislative Report form that certifies the CSO has completed and provided the Department with the organization’s most recent, complete, required IRS Form 990.

5.12 Code of Ethics

Section 112.3251, F.S., required all CSOs and direct service organizations (DSOs), with Agreements (contracts) to support a state agency, to adopt an ethics code that contains specific standards of conduct and disclosures by CSO board members, officers, and employees found in Sections 112.313 and 112.3143(2), F.S. The law protects against conflict of interest and establishes standards of conduct in situations where conflicts may exist. These standards in the law address the following topics:

- Prohibition of solicitation or acceptance of gifts.
- Prohibition of accepting compensation given to influence a vote.
- Salary and expenses.
- Prohibition of misuse of position.
- Prohibition of misuse of privileged information.
- Post-office/employment restrictions.
- Prohibition of employees holding office. The law mandates CSO employees must not be CSO board members (see [Chapter 5.12](#) and OM Chapter 1.4, 7).

- Requirements to abstain from voting.
- Failure to observe CSO code of ethics.

The Department's General Council (in 2014) approved and provided a model Code of Ethics for CSOs that meets the requirements of the law. The model describes, in more detail, each of the above nine (9) required topics. The model Code of Ethics can be requested of the District or the Central Office or see Florida Statutes online at <http://www.leg.state.fl.us/statutes/>.

The CSO may expand upon the model or create its own if it meets the law's requirements. The code must meet each standard in the law and cannot contradict the law. The websites below are provided as additional resources for the CSO to create its own code.

Independent Sector <http://www.independentsector.org>

National Council of Nonprofits <http://www.councilofnonprofits.org>

If a CSO creates its own Code of Ethics or adds to the model provided by the Department, it is recommended the CSO seek legal counsel.

If the CSO chooses to use the model, it must insert the full legal corporate name of the not for profit organization as it appears on the Florida Department of State, Division of Corporations website. See <http://www.sunbiz.org/search.html>.

A copy of the CSO's Code of Ethics is required when providing a complete CSO Annual Legislative Report (see [Chapter 5.11](#)) (see OM Chapter 1.4, 7). The law also requires the Code of Ethics be posted conspicuously on the CSO's website (if the CSO has a website).

5.13 Conflicts of Interest

By signing the CSO Agreement the CSO agrees that it has no interest and shall not acquire any interest that would conflict in any manner or degree with the stated goals of the Agreement, the mission of the CSO, or the state park system. The CSO must not conduct any program or activity that would be injurious or cause disrepute to the park, park system, or to the Department (see [Chapter 3.2](#) and [3.3](#); see OM Chapter 1.4, 7).

Additionally, guidance in state law regarding CSO's employees can be found in Section 112.3251, F.S., which addresses CSO code of conduct and prevents conflicts of interest. This law mandates that CSO employees must not be CSO board members. Additional guidance regarding the role of Division employees on CSO boards and conflicts of interest can be found in [Chapter 1.8](#) and OM Chapter 1.4, 7.