

## **FRIENDS OF FLORIDA STATE FORESTS MANAGEMENT POLICIES**

### **GOVERNMENT IN THE SUNSHINE LAW**

Florida's Government in the Sunshine Law, also known as the Open Meetings Law, contains three basic requirements that relate to the Friends of Florida State Forests Program – which was formed for the purpose of supporting and assisting the Florida Forest Service (Service) in carrying out its statutory duties:

- (1) Meetings of such committees must be open to the public;
- (2) Public notice of such meetings must be given; and
- (3) Minutes of the meetings must be taken.

Florida courts have repeatedly stated that the entire decision making process is subject to the Sunshine Law, and not just the formal assemblage of a public body at which voting to ratify an official decision is carried out. Thus, the statute extends to discussions and deliberations as well as to formal action taken by a public body. Every step in the decision-making process, including the decision itself, is a necessary preliminary to formal action. It follows that each such step constitutes an 'official act,' an indispensable requisite to 'formal action,' within the meaning of the act. As such, meetings should be scheduled in publicly accessible places, notice of the meetings should be provided, and minutes of the meetings should be recorded. However, FFSF members need to be aware that the Sunshine Law also imposes some important constraints on the conduct of directors and committee members during their tenure of service. Among the most important of these requirements are:

Board and committee members may not discuss FFSF business with each other outside of a duly noticed public meeting, whether in person, by telephone, or by other means of communication.

The Sunshine Law is applicable to any gathering, whether formal or casual, of two or more board or committee members at which FFSF business is discussed. FFSF business includes *any matter that will foreseeably come before the Board or a Committee for action.*

Thus, board or committee members must avoid discussing FFSF business or matters relating to FFSF business with each other in private telephone or e-mail conversations, in hallways during meeting breaks, at restaurants over lunch, and in similar circumstances that are outside the context of a duly noticed public meeting.

A limited exception exists for written reports or materials that are used to inform board or committee members about a subject that will be discussed at a public meeting, provided that prior to the meeting there is no discussion or interaction among the board or committee members regarding the report, and the report is not being used as a substitute for action at a public meeting.

Reports, letters, or other documents received by board or committee members in connection with their official duties as members are also subject to Florida's Public Records Law, Chapter 119, *Florida Statutes*. Copies (or originals) of such materials should be provided to the Department's designated staff contact for inclusion in the Division's official file.

### **FFSF Code of Ethics**

Proper conduct and operation of the Friends of Florida State Forests is required by, and pursuant to Chapter 112.315 Florida Statutes. A Code of Ethics was adopted by the Board of Directors, in quorum, on August 4, 2014.

### **FFSF Organization**

The FFSF, Inc. organization is made up of a nine (9) member Board of Directors. This includes the three (3) Officers; President (FFS Director), Vice President, and a Secretary-Treasurer. The remaining six (6) Board members are at-large seats and there shall be at least one (1) representative from each of the four (4) Florida Forest Service regions. Chapter representation may exist and shall be limited to one (1) representative per Chapter. (See Chapter) One (1) Program Coordinator and one (1) Fiscal Coordinator administer the program and provide support to the Board.

### **Responsibilities**

#### *Board of Directors*

- Establishes policy
- Provides leadership, direction and planning
- Participates with FFSF events
- Maintain a fiduciary relationship with the FFSF
- Required to use the utmost good faith in the exercise of their power in the interests of the organization.

#### *Program Coordinator*

- Provides support to Board
- Plans Board meetings and events
- Guides day to day operations
- Directs membership and programs
- Provides external and internal customers about FFS and FFSF programs and activities
- Maintains and updates FFSF database, website, social media, and other printed and electronic media
- Prepares the FFSF Annual Operating Budget
- Evaluates financials and project management
- Plans fundraising and promotional activities

#### *Fiscal Coordinator*

- Directs day to day fiscal operations
- Manages approved annual budget
- Ensures financial integrity

### **SECRETARY PRO TEM**

The Secretary/Treasurer, or in his/her absence, any member of the Board designated by the President, is to act as Secretary during executive sessions of the Board.

### **TRAVEL**

Travel costs shall be the responsibility of each board member unless authorized by the President for official Friends business. Travel expenses for the Program Coordinator are eligible for reimbursement for official Friends business when authorized by the President or designee.

If authorized:

1. The state per diem rate shall apply.
2. Meals provided should be deducted from per diem when submitting expense report.
3. Standard hotel rates will be honored with the appropriate receipts. Lodging should be acquired at government rates whenever possible. Movies and non-foundation calls are at the expense of traveler.
4. Rental cars are eligible for reimbursement with President's approval.
5. Airfare coach class is authorized.
6. Auto expenses will be reimbursed at the state rate.
7. It is not contemplated that entertainment expenses will be reimbursed except to a very limited extent.

### **DISTRIBUTION OF MEMBERSHIP LISTS**

It shall be policy of Friends to distribute membership lists "free" only to members for the purpose of building up attendance at conferences/seminars, or for other services to members, valid in the opinion of the Program Coordinator.

### **DISTRIBUTION OF E-MAIL ADDRESSES**

It shall be the policy of Friends that due to proprietary and confidential concerns, non-business member e-mail addresses shall not be made public.

### **MONETARY DONATIONS AND CONTRIBUTIONS**

#### **Collected in the Field**

1. *Receipt Books*
  - a. Each district/center shall be issued a numbered receipt book(s) as needed. All districts/centers shall possess one (1) receipt book at all times.
  - b. All receipt books shall be stored in a secure location at all times.
  - c. The receipt books contain three colored copies for each numbered receipt. The top copy (**white**) is given to the donor or contributor. The second copy (**yellow**) shall be submitted with a FFSF deposit form and bank deposit receipt to either the District/Center Fiscal Liaison or the FFSF Fiscal Coordinator at the State Office (see 2 and 3 below for details). The third copy (**pink**) shall remain in the receipt book.
  - d. The back of the receipt book has a receipt register. As receipts are issued, the receipt register shall be completed accordingly.
  - e. All voided receipts shall have "VOID" written across them. All three copies of the voided receipt shall remain in the book until the book is completely utilized. Completed receipt books containing pink copies, the receipt register, and any voided receipts (white, yellow, and pink) shall be sent to the FFSF Fiscal Coordinator at the FFS State Office.
  - f. Any lost or misplaced receipt books shall be reported to the District/Center Manager and the FFSF Fiscal Coordinator via e-mail immediately, and followed by a memorandum to both within *three* (3) days.
2. *Checks and Money Orders* – Checks or money orders received in person or by mail.
  - a. All checks or money orders must be made payable to **Friends of Florida State Forests or FFSF**. If the check or money order is for Operation Outdoor Freedom (OOF), the check or money order shall be made payable to **Friends of Florida State Forests or**

- FFSF**, and a notation in the memo field can designate OOF.
- b. If requested, an FFSF numbered receipt, the white copy, shall be issued to the donor or contributor. If receipt is provided, the yellow copy of the numbered receipt shall be attached to the completed FFSF deposit form (See 1).
  - c. All checks or money orders shall be endorsed “for deposit only” upon receipt. This can be handwritten or a stamped if available. Please write or stamp in the endorsement area indicated on the back of the check or money order immediately.
  - d. The FFSF deposit form, Attachment A, shall be filled out in its entirety. See attached deposit form and instructions.
  - e. Checks or money orders must be kept in a secure safe or lock box until mailed to the FFSF Fiscal Coordinator at the FFS State Office. At no time shall any cash, check or money order, be kept overnight by an individual.
  - f. Checks or money orders shall be sent within three (3) days of receipt.
  - g. The completed deposit form, with the check or money order, is to be mailed to the FFSF Fiscal Coordinator at the FFS State Office. **NO CHECKS OR MONEY ORDERS ARE TO BE DEPOSITED IN THE FIELD.**
  - h. Send copies of all deposit paperwork to the District/Center Fiscal Liaison.
  - i. The District/Center Fiscal Liaison is responsible for maintaining copies of all deposits for the Field Unit and posting all deposits in their spreadsheet for monthly reconciliation. They can also provide or enter the fund code were the deposit should be applied, and shall obtain management approval for the deposit.
3. Cash – Cash received in person.
- a. All donors and contributors shall receive a numbered receipt, the white copy, for the cash donation or contribution. Cash must be counted, upon receipt, and verified by a second person, and both need to sign off on the receipt. The yellow copy of the numbered receipts shall be attached to the completed FFSF deposit form (See 1).
  - b. Cash must be kept in a secure safe or lock box until deposited. At no time shall any cash, check or money order, be kept overnight by an individual.
  - c. Cash should be deposited in the local Bank of America (BoA) branch within three (3) days of receipt. The person depositing the cash at the (BoA) branch should contact the FFSF Fiscal Coordinator at the State Office for the correct account number to make the deposit. A receipt of deposit shall be provided by the bank and shall be secured and sent with the FFSF deposit form to the District/Center Fiscal Liaison.
  - d. A FFSF deposit form shall be filled out in its entirety. See attached deposit form and instructions.
  - e. Send all deposit paperwork to the District/Center Fiscal Liaison.
  - f. The District Fiscal Liaison is responsible for keeping copies of all deposits for the Field Unit and posting all deposits in their spreadsheet for monthly reconciliation.
  - g. The District/Center Fiscal Liaison shall obtain management approval for the deposit and send copies of the completed deposit form and deposit slip to the FFSF Fiscal Coordinator at the State Office.

## **Expenditures**

1. Credit Cards
  - a. FFSF credit cards can be used to purchase items related to Friend of Florida State Forests or Operation Outdoor Freedom only.

- b. Issuance of FFSF Credit Cards
  - (1) District/Center Management shall approve those authorized to possess and utilize FFSF credit cards. The FFSF Fiscal Coordinator, at the FFS State Office, shall obtain the necessary information for each individual to request a new credit card from Bank of America. Credit cards will be mailed overnight to the individual.
  - (2) There shall be no more than 3 FFSF credit cards per District/Center, unless authorized in advance by the FFSF President.
- c. Lost or Stolen Credit Cards
  - (1) If an FFSF credit card is lost or stolen, the cardholder shall ***immediately*** notify Bank of America 1-800-673-1044 and the FFSF Fiscal Coordinator at the FFS State Office.

### 3. Purchases

- a. The Friends of Florida State Forest, Inc. is a 501(c)3 non-profit direct support organization, and all FFSF purchases are tax exempt. A copy of the Consumer's Certificate of Exemption can be obtained from the FFSF Fiscal Coordinator at the FFS State Office.
- b. A detailed, itemized receipt of purchase shall be obtained at time of purchase. The receipt ***must*** be legible. If the receipt or invoice does not clearly state the items purchased, the purchaser should attempt to obtain one from the vendor. If not available, the purchaser shall detail and itemize the purchase on the FFSF Expense Form, Attachment B.
- c. If the credit card receipt is lost, an FFSF Credit Card Receipt Replacement Form, Attachment C, shall be completed and attached to the FFSF expense form. See attached credit card replacement form and instructions.
- d. A FFSF Expense Form shall be completed, in its entirety, by the purchaser. See attached expense form and instructions.
- e. The completed expense form and copy of receipts shall be sent to the District/Center FFSF Fiscal Liaison.
- f. The District/Center FFSF Fiscal Liaison shall keep copies of all expenditure documentation for the Field Unit, and post all expenditures on the internal FFSF spreadsheet for reconciliation. The District/Center FFSF Fiscal Liaison shall provide or enter the funding code where the expenditure will be applied, and obtain management approve for the expenditure prior to sending copies to the FFSF Fiscal Coordinator at the FFS State Office.

**If Check Required** – if a vendor does not accept a credit card for payment or an individual does not have access to an FFSF credit card, a check shall be issued by the FFSF Fiscal Coordinator in Tallahassee.

1. Purchaser shall submit an invoice from the vendor attached to a completed FFSF expense form to the District/Center FFSF Fiscal Liaison. Indicate in the box labeled "Check Needed."
2. The District/Center FFSF Fiscal Liaison shall provide or enter the proper category code where the expenditure funding shall be applied, and have field unit management approve the expense before sending copies to the FFSF Fiscal Coordinator at the State Office.
3. Upon receipt of completed paperwork, the FFSF Fiscal Coordinator at the State Office shall issue a check and mail directly to the vendor.

- a. Purchaser must ensure the correct mailing address for payment is located on the quote or written on the FFSF expense form to ensure that the payment is routed to the vendor properly.

### **Procurement Policy**

1. Electronic equipment of any value shall be authorized by both District/Center management and the FFSF Fiscal Coordinator prior to purchase. Three (3) Quotes shall be obtained and attached to the completed FFSF Quotation Form, Attachment D.
2. Any purchase of goods or services valued at \$500 or more, excluding food and hotels for excursions, shall be authorized by District/Center management in writing prior to purchase. A copy, email or other authorization, from District/Center management authorizing the purchase shall be submitted with the completed FFSF Expense Form and receipt.
3. Any purchase of goods or services valued at \$1000 or more shall have three (3) quotes. A completed FFSF Documentation for Quotations Form with quotes is required and shall be submitted for approval by District/Center management and the FFSF Fiscal Coordinator at the FFS State Office prior to purchase. See attached Documentation for Quotations form.
4. All purchases of equipment shall have three (3) quotes and completed Documentation for Quotations form submitted to and approved by District/Center management prior to submission to the FFSF Fiscal Coordinator at the FFS State Office. Equipment purchases shall be approved and processed by the FFSF Fiscal Coordinator at the FFS State Office.

**Property** – The FFSF shall maintain a minimal asset inventory. When warranted, assets shall be transferred to the Florida Department of Agriculture and Consumer Services (FDACS). FFSF property shall be inventoried at least once per year by District/Center management and the FFSF Program Coordinator.

1. Property valued at \$1000 or greater
  - a. All equipment valued at \$1000 or greater shall be transferred to FDACS for asset and inventory tracking.
  - b. Purchaser shall forward the original invoice, FFSF expense form, FFSF Documentation for Quotations Form with three (3) quotes, and a copy of the title if applicable. The FFSF Program Coordinator shall prepare a letter to the FDACS property custodian to transfer into the FDACS asset tracking system. The following information shall be provided to the FFSF Program Coordinator to help facilitate the transfer: date of purchase, model year, model, serial/VIN number, color, value and the District/Center where the property will be assigned.
2. Purchases of sensitive property valued at \$500 or greater
  - a. Sensitive property included shall be electronics such as laptop, GPS, printer, digital camera, similar electronic small equipment, etc.
  - b. Purchaser shall forward a copy of the invoice, and a FFSF Expense Form approved by the District/Center management with approval of the purchase to the FFSF Program Coordinator.
  - c. FFSF Program Coordinator shall contact the District/Center property custodian to have item(s) placed on the Remedy Transfer list if applicable.
  - d. The District/Center property custodian shall send a letter to the FFSF Program Coordinator stating that the item has been placed on FDACS Remedy Transfer list, and thereby releasing FFSF from asset tracking of the item.

3. Donation of Equipment/Property
  - a. Any donation of equipment valued at \$1000 or greater shall be transferred to the Florida Department of Agriculture (FDACS) for asset tracking.
  - b. A letter from the donor shall be obtained acknowledging the donation of equipment. The letter shall state the model year, model, serial/VIN number, color, and value of the equipment being donated to FFSF. A Certificate of Origin, title, and sales invoice, if applicable, shall be attached to the donation letter. The packet shall be mailed to the FFSF Coordinator.
  - c. FFSF Program Coordinator shall prepare a letter to the FDACS property custodian to transfer the item to FDACS. The District/Center property custodian shall have responsibility to track the asset once processed.
  - d. FFSF Program Coordinator shall prepare a letter of appreciation on behalf of the FFSF acknowledging the donation for donor's tax purposes.

### **Fundraising**

1. Fundraising items donated to FFSF
  - a. The item(s) being donated shall be recorded on the FFSF Fundraising Form, Attachment E. See attached fundraising form and instructions.
  - b. The donor shall receive a receipt for the donation from the FFSF numbered receipt book.
2. Fundraising items purchased by the FFSF
  - a. Purchaser shall submit the invoice and FFSF Expense Form. (see Expenditures).
  - b. Purchaser shall indicate on FFSF Expense Form that the item shall be used for fundraising.
  - c. Purchaser shall ensure that all items are listed on the fundraising form.
  - d. Following the fundraising event, an FFSF Deposit Form and a copy of the completed FFSF Fundraising Form shall be submitted to the District/Center FFSF Fiscal Liaison for approval, coded for proper deposit. All forms shall then be sent to the FFSF Fiscal Coordinator at the State Office.

### **FINANCES**

*Dues* – Dues shall be payable annually according to the “join” date.

*Delinquency* – A member shall be considered delinquent if dues are not paid within 30 days after expiration date. The delinquent member shall no longer be regarded as a member in good standing and all membership rights and privileges shall be terminated unless payment of dues is waived.

*Member Dues* – The Program Coordinator shall be authorized to create incentives to attract and retain members including an appropriate new member dues schedule.

#### **Individual 20**

- Receive a “Friends” logo car decal
- Online Florida Forest Service/Friends newsletter.

#### **User/Member 60**

- \$60 membership includes one free Annual Day Use Pass

- Receive a “Friends” logo car decal
- Online Florida Forest Service/Friends newsletter.

### **Dogwood 250**

- \$250 + membership includes two free Annual Day Use Passes
- Receive membership certificate
- Receive two “Friends” logo car decals
- Online Florida Forest Service/Friends newsletter
- Purchase advertising in state forest kiosks of choice for 1 year at \$50 for each kiosk.

### **Hickory 500**

- \$500 + membership includes two free Annual Day Use Passes
- Receive membership certificate
- Receive two “Friends” logo car decals
- Minimum of 75% of your donation to be directed to the category of choice (1- Recreation, 2- Reforestation, 3 - Operations, or 4 - Ecology)
- Advertise in (1) state forest kiosk of choice for 1 year, with option at \$50 for each additional kiosk.

### **Magnolia 1000**

- \$1,000 + includes six free Annual Day Use Passes
- Receive a membership certificate
- Receive six “Friends” logo car decals
- Receive a gold “Friends” lapel pin
- Minimum of 75% of your donation to be directed to the category of choice (1- Recreation, 2- Reforestation, 3 - Operations, or 4 - Ecology)
- Advertise in (2) state forest kiosks of choice for 1 year, with option at \$50 for each additional kiosk.

### **Cypress 2500**

- \$2,500 + includes eight free Annual Day Use Passes
- Receive a membership certificate
- Receive up to eight “Friends” logo car decals
- Receive a gold “Friends” lapel pin
- Minimum of 75% to your category of choice (1- Recreation, 2- Reforestation, 3 - Operations, or 4 - Ecology)
- Advertise in (5) of our state forest kiosks of choice for 1 year, with option at \$50 for each additional kiosk.

### **Live Oak 5000**

- \$5,000 + includes ten free Annual Day Use Passes
- Receive a membership certificate
- Receive up to ten “Friends” logo car decals
- Receive a gold “Friends” lapel pin
- Minimum of 75%) to your category of choice (1- Recreation, 2- Reforestation, 3 - Operations, or 4 - Ecology)
- Advertise in (10) of our state forest kiosks of choice for 1 year, with option at \$50 for



each additional kiosk.

**Longleaf 10,000**

- \$10,000+ includes fifteen free Annual Day Use Passes
- Receive a membership certificate
- Receive up to fifteen “Friends” logo car decals
- Receive a gold “Friends” lapel pin
- Minimum of 75% to your category of choice (1- Recreation, 2- Reforestation, 3 - Operations, or 4 – Ecology)
- Advertise in (20) of our state forest kiosks of choice for 1 year, with option at \$50 for each additional kiosk.

*Uniform Bank Resolution* – It is resolved that such financial institutions as the staff may select are hereby designated depositories for the funds of this corporation and the said institutions are hereby authorized and directed to pay checks and other orders for payment of money in the name of this corporation when signed by such individuals as designated by the Board of Directors.

*General Accounts* – General accounts are to be established as (1) a depository account for day-to-day collections of revenue and (2) a checking account. General depository accounts shall be a Savings Account or Money Market Account for cash or check deposits and a checking account, where credit card payments shall be deposited and service fees deducted.

*Transfer (Disbursement) of Funds between General Depository Account and the Checking Account* – Disbursements from the Money Market Account to Checking Account or the reverse, shall be made in order to maintain adequate Balances. The Fiscal Coordinator shall keep records of and provide a summary to the Board at a minimum twice per year at meetings and upon request otherwise.

*Transfer of Funds from the Checking Account to the Savings* – Transfer of funds from the checking account to the savings account shall not require Board approval.

*Disbursement of Funds* – All checks shall be deemed approved once endorsed by the Board President or his signature designee.

*Annual Financial Statement* – The FFSF staff is authorized to present an unaudited financial statement to the Board of Directors.

*Investment Policy* – The FFSF staff is authorized to invest Association funds in financial institutions up to FDIC or FSLIC limits; government securities, and on short-term municipal bonds having a Standard and Poors or Moody rating of A or better.

***Contribution of Funds and Donation of Real Property for Projects –***

Projects – Contribution of funds or donation of real property shall be used to assist the Service to expand opportunities for recreation, environmental education, fire prevention and forest management within Florida’s state forests. Negotiations shall include notification to the contributor that up to ten percent of any funds may be retained by Friends for project management expenses.

Project Review – Individuals, groups or other entities wishing to contribute cash or donate property, materials or services for a specific project must present the proposal to the

District/Center Manager where the project is proposed. The District/Center Manager shall discuss the project proposal with the contributor to determine if it meets the needs of the forestry program in the area and if the contribution is sufficient to pay for the project.

The proposal will include:

1. Good faith estimate of total cost
2. Scope of the work
3. If applicable, confirmation that a percentage up to ten percent of any funds contributed will be retained by Friends for project management expenses
4. Use the FFSF template to choose contractors or vendors, if bids and contract are to be used
5. Estimated completion date, if applicable

Project Approval – If the project is acceptable to the District/Center Manager, the Manager will prepare, with the approval of the Deputy Chief of Field Operations, a project recommendation with proposed funding source(s), a copy of the agreement, contract, or other binding instrument, and forward it to the Program Coordinator or Fiscal Coordinator.

Friends Approval – Projects up to \$10,000 may be approved by the Program Coordinator. Projects over \$10,000 shall need President or designee approval.

Contracts – Whenever possible bids and contracts for services will be used to avoid conflict of interests.

Donation of Real Property – Donations of property, including structures, equipment, materials or supplies, may be used for restricted or non-restricted projects.

Property Use – The District/Center Manager receiving a property donation shall advise the Program Coordinator in writing of its description and intended use. If the value of the property exceeds \$1,000, it shall be handled in accordance with the Department and Division administrative policies and procedures.

Donation of Real Estate –

*Restricted Donations* – Under certain circumstances, Friends may accept on behalf of the Department and Division a restricted donation of real estate requiring that the property become part of a Florida state forest or other state land. In most cases such a donation should be offered directly to the Division of State Lands for and on behalf of the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida, and may later be accepted by them and possibly be designated as an addition to an existing Florida state forest or as the initial property constituting a new state forest. These properties will be coordinated by the Land Acquisition Section in the Forest Management Bureau.

*Unrestricted Donations* – The Friends may accept the unrestricted donation of real estate. Such a donation will be subject to certain conditions imposed by Friends regarding elimination of liens, set-aside, variances, attachments and other encumbrances, and the providing of certain closing documents necessary to determine the condition of the property. It is the intent to obtain clear title to property. If the real estate donation is accepted under this provision, at its own discretion, Friends may dispose of or convert the donated real estate

to funds or other resources to meet the needs of the Service. Such conversion may include sale of the real estate to create additional unrestricted funds in Friends.

Bequests – Bequests are money, property or real estate given by a deceased person by will or testament. Bequests may fall into one of the above categories and will be accepted subject to the conditions described above.

Donation of Services –

*Services* – Donation of services shall be considered in-kind contributions of volunteer time.

*Approval* – Donations of services are subject to review and approval by the District/Center Manager, Deputy Chief of Field Operations and Friends board. In-kind contributions up to \$10,000 may be approved by the Forest Management Bureau Chief. Time valued over \$10,000 shall need approval by the President or his designee.

**ALLOCATION OF FUNDS**

*Restricted funds* – Minimum of two percent, and up to a maximum of ten percent of any designated restricted funds contributed to Friends will be reserved for statewide priority projects or operating expenses. The President may at his discretion waive the minimum two percent reserved for statewide priority projects or operating expenses from any project.

*Unrestricted funds* – Unrestricted funds contributed to Friends may be used for any purpose to further the goals and objectives of Friends

*Unexpended funds* – Any restricted funds not expended following completion of any project will be moved to the general operating fund unrestricted for the forest designated.

*Member Dues* – Up to fifty percent of the net dues paid shall be allocated to the state forest of interest as selected by the member or, if applicable, to the Chapter. If none selected, one hundred percent will be reserved for unrestricted statewide priority projects or operating expenses.

**CHAPTER AND CHAPTER COORDINATOR**

Purpose

The purpose of a chapter is to provide a grassroots presence for the purpose of raising support and funds for a local project(s) identified by the Service Center/District Manager.

In order to form a chapter it is necessary to have at least five (5) Friends members from that District and the Center/District Manager sign a formation petition

Governance

Regular business of a Chapter will be performed in compliance with the Friends of Florida State Forests' Management Policies. Activities that are beyond the scope of regular business shall require board approval.

Chapter Coordinator

A Chapter Coordinator may be recommended by Center/District Manager or Program Coordinator and approved by the Friends Board of Directors.

A Deputy Coordinator may also be approved by the board at the recommendation of the Chapter Coordinator.

Responsibilities shall include working with the Center/District Manager to identify forest(s) needs, coordinating fund raising events, identifying local funding sources, promoting membership, serving as Friends liaison on local organizations representing state forest user groups and other duties as assigned by the Program Coordinator.

The Chapter Coordinator may assemble committees to assist with these duties.

The Chapter Coordinator may set up a system of communication with chapter members.

The Chapter Coordinator shall report to the Program Coordinator and Fiscal Coordinator.

#### Accounting

All funds shall be deposited into Friends bank account, as instructed by Program Coordinator or Fiscal Coordinator.

#### Membership

All chapter members must be members of Friends.

Up to 50% of the member's dues shall be allocated to the state forest(s) of his/her choice within the District, are not restricted to a specific project(s), and can be spent at Center/District discretion.

#### Recognition

The Chapter shall be listed on the Friends website and have space provided to report activities. Chapter members shall receive a distinctive Friends Chapter logo decal.

### **CONFLICT OF INTEREST POLICY**

This Conflict of Interest Policy of the Friends of Florida State Forests: (1) defines conflicts of interest; (2) identifies classes of individuals within the Organization covered by this policy; (3) facilitates disclosure of information that may help identify conflicts of interest; and (4) specifies procedures to be followed in managing conflicts of interest.

1. **Definition of conflicts of interest.** A conflict of interest arises when a person in a position of authority over the Organization may benefit financially from a decision he or she could make in that capacity, including indirect benefits such as to family members or businesses with which the person is closely associated. This policy is focused upon material financial interest of, or benefit to, such persons.
2. **Individuals covered.** Persons covered by this policy are the Organization's officers, directors, chief employed executive and chief employed finance executive.
3. **Facilitation of disclosure.** Persons covered by this policy will annually disclose or update to the President of the Board of Directors on a form provided by the Organization their interests that could give rise to conflicts of interest, such as a list of family members, substantial business or investment holdings, and other transactions or affiliations with businesses and other organizations or those of family members.

4. **Procedures to manage conflicts.** For each interest disclosed to the President of the Board of Directors, the President will determine whether to: (a) take no action; (b) assure full disclosure to the Board of Directors and other individuals covered by this policy; (c) ask the person to recuse from participation in related discussions or decisions within the Organization; or (d) ask the person to resign from his or her position in the Organization or, if the person refuses to resign, become subject to possible removal in accordance with the Organization's removal procedures. The Organization's chief employed executive and chief employed finance executive will monitor proposed or ongoing transactions for conflicts of interest and disclose them to the President of the Board of Directors in order to deal with potential or actual conflicts, whether discovered before or after the transaction has occurred.

### **WHISTLEBLOWER POLICY**

This Whistleblower Policy of the Friends of Florida State Forests: (1) encourages staff and volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of the Organization; (2) specifies that the Organization will protect the person from retaliation; and (3) identifies where such information can be reported.

1. **Encouragement of reporting.** The Organization encourages complaints, reports or inquiries about illegal practices or serious violations of the Organization's policies, including illegal or improper conduct by the Organization itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the Organization has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via the Organization's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.
2. **Protection from retaliation.** The Organization prohibits retaliation by or on behalf of the Organization against staff or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The Organization reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.
3. **Where to report.** Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. They should be directed to the Organization's chief employed executive or President of the Board of Directors; if both of those persons are implicated in the complaint, report or inquiry, it should be directed to Vice-President. The Organization will conduct a prompt, discreet, and objective review or investigation. Staff or volunteers must recognize that the Organization may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.

## **DOCUMENT RETENTION AND DESTRUCTION POLICY**

This Document Retention and Destruction Policy of the Friends of Florida State Forests identifies the record retention responsibilities of staff, volunteers, members of the Board of Directors, and outsiders for maintaining and documenting the storage and destruction of the Organization's documents and records.

1. **Rules.** The Organization's staff, volunteers, members of the Board of Directors and outsiders (i.e., independent contractors via agreements with them) are required to honor these rules: (a) paper or electronic documents indicated under the terms for retention below will be transferred and maintained by the Human Resources, Legal or Administrative staffs/departments or their equivalents; (b) all other paper documents will be destroyed after three years; (c) all other electronic documents will be deleted from all individual computers, data bases, networks, and back-up storage after one year; and (d) no paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation.
2. **Terms for retention.**
  - a. **Retain permanently:**

*Governance records* – Charter and amendments, Bylaws, other organizational documents, governing board and board committee minutes.

*Tax records* – Filed state and federal tax returns/reports and supporting records, tax exemption determination letter and related correspondence, files related to tax audits.

*Intellectual property records* – Copyright and trademark registrations and samples of protected works.

*Financial records* – Audited financial statements, attorney contingent liability letters.
  - b. **Retain for ten years:**

*Pension and benefit records* -- Pension (ERISA) plan participant/beneficiary records, actuarial reports, related correspondence with government agencies, and supporting records.

*Government relations records* – State and federal lobbying and political contribution reports and supporting records.
  - c. **Retain for three years:**

*Employee/employment records* – Employee names, addresses, social security numbers, dates of birth, INS Form I-9, resume/application materials, job descriptions, dates of hire and termination/separation, evaluations, compensation information, promotions, transfers, disciplinary matters, time/payroll records, leave/comp time/FMLA, engagement and discharge correspondence, documentation of basis for independent contractor status (retain for all current employees and independent contractors and for three years after departure of each individual).

*Lease, insurance, and contract/license records* – Software license agreements, vendor, hotel, and service agreements, independent contractor agreements,

employment agreements, consultant agreements, and all other agreements (retain during the term of the agreement and for three years after the termination, expiration, and non-renewal of each agreement).

d. Retain for one year:

*All other electronic records, documents and files* – Correspondence files, past budgets, bank statements, publications, employee manuals/policies and procedures, survey information.

3. **Exceptions.** Exceptions to these rules and terms for retention may be granted only by the Organization's chief staff executive or President of the Board.

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## POLICY ON THE PROCESS FOR DETERMINING COMPENSATION

This Policy on the Process for Determining Compensation of the Friends of Florida State Forests applies to the compensation of the following persons employed by the Organization:

\_\_\_\_\_ The Organization's Chief employed executive (1) (CHECK IF APPLICABLE)  
\_\_\_\_\_ Other Officers (2) or Key Employees (3) of the Organization by title: President; Vice President; Secretary-Treasurer.

The process includes all of these elements: (1) review and approval by the board of directors or compensation committee of the Organization; (2) use of data as to comparable compensation; and (3) contemporaneous documentation and recordkeeping.

1. **Review and approval.** The compensation of the person is reviewed and approved by the board of directors or compensation committee of the Organization, provided that persons with conflicts of interest with respect to the compensation arrangement at issue are not involved in this review and approval.
2. **Use of data as to comparable compensation.** The compensation of the person is reviewed and approved using data as to comparable compensation for similarly qualified persons in functionally comparable positions at similarly situated organizations.
3. **Contemporaneous documentation and recordkeeping.** There is contemporaneous documentation and recordkeeping with respect to the deliberations and decisions regarding the compensation arrangement.

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1) **Chief employed executive** – The CEO (i.e., Chief Executive Officer), executive director, or top management official (i.e., a person who has ultimate responsibility for implementing the decisions of the Organization's governing body or for supervising the management, administration, or operations of the Organization).

(2) **Officer** – A person elected or appointed to manage the Organization's daily operations, such as a president, vice-president, secretary or treasurer. The officers of the Organization are determined by reference to its organizing document, bylaws, or resolutions of its governing body, or as otherwise designated consistent with state law, but at a minimum include those officers required by applicable state law. Include as officers the Organization's top management official and top financial official (the person who has ultimate responsibility for managing the Organization's finances).

(3) **Key Employee** – An employee of the Organization who meets all three of the following tests: (a) \$150,000 Test: receives reportable compensation from the Organization and all related organizations in excess of \$150,000 for the year; (b) Responsibility Test: the employee: (i) has responsibility, powers, or influence over the Organization as a whole that is similar to those of officers, directors, or trustees; (ii) manages a discrete segment or activity of the Organization that represents 10% or more of the activities, assets, income, or expenses of the Organization, as compared to the Organization as a whole; or (iii) has or shares authority to control or determine 10% or more of the Organization's capital expenditures, operating budget, or compensation for employees; and (c) Top 20 Test: is one of the 20 employees (that satisfy the \$150,000 Test and Responsibility Test) with the highest reportable compensation from the Organization and related organizations for the year.



## **JOINT VENTURE POLICY**

This Joint Venture Policy of the Friends of Florida State Forests requires that the Organization evaluate its participation in joint venture arrangements under Federal tax law and take steps to safeguard the Organization's exempt status with respect to such arrangements. It applies to any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity as further defined in this policy.

1. **Joint ventures or similar arrangements with taxable entities.** For purposes of this policy, a joint venture or similar arrangement (or a "venture or arrangement") means any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity without regard to: (1) whether the Organization controls the venture or arrangement; (2) the legal structure of the venture or arrangement; or (3) whether the venture or arrangement is taxed as a partnership or as an association or corporation for federal income tax purposes. A venture or arrangement is disregarded if it meets both of the following conditions:
  - (a) 95% or more of the venture's or arrangement's income for its tax year ending within the Organization's tax year is excluded from unrelated business income taxation [including but not limited to: (i) dividends, interest, and annuities; (ii) royalties; (iii) rent from real property and incidental related personal property except to the extent of debt-financing; and (iv) gains or losses from the sale of property]; and
  - (b) the primary purpose of the Organization's contribution to, or investment or participation in, the venture or arrangement is the production of income or appreciation of property.
2. **Safeguards to ensure exempt status protection.** The Organization will: (a) negotiate in its transactions and arrangements with other members of the venture or arrangement such terms and safeguards adequate to ensure that the Organization's exempt status is protected; and (b) take steps to safeguard the Organization's exempt status with respect to the venture or arrangement. Some examples of safeguards include:
  - (i) control over the venture or arrangement sufficient to ensure that it furthers the exempt purpose of the organization;
  - (ii) requirements that the venture or arrangement gives priority to exempt purposes over maximizing profits for the other participants;
  - (iii) that the venture or arrangement not engage in activities that would jeopardize the Organization's exemption; and
  - (iv) that all contracts entered into with the organization be on terms that are arm's length or more favorable to the Organization.