

Friends of the Lower Suwannee and Cedar Keys National Wildlife Refuges
May 17, 2022 Board Meeting

Members Present: President Debbie Meeks, Barbara Woodmansee, Peg Hall, Paul Ramey, Ed DeHaan, Linda Kimball, Boyd Kimball, John McPherson, Travis, Dan Frisk, Denise Feiber, Debbie Jordan, Bill Dummitt

The meeting was called to order at 10 am by President Debbie Meeks. Linda Kimball gave a treasurer's report with the following highlights:

Checking balance \$3114.67, \$119.88 transferred to Paypal to pay for Dropbox. The form 990 is filed, sales tax also filed. We have \$2000 budgeted for Vista, may be over because of costs of new battery and ad for the boat. We are over budget on membership expenses because of credit card fees.

Refuge Manager Andrew Gude gave a refuge report:

New sign has been installed for the Dixie Mainline, hopefully permanent.

The refuge is updating Dixie County on hydrologic restoration, which will require closing the Mainline road for a time.

Daniel Barrand is working temporarily at St. Marks.

Awaiting permits for several projects, including Corrigan's reef restoration.

Changed Seahorse open house from the 15th of October to the 18th because of low tide. Alternate dates for both the July and October dates will be the following Sunday.

Walker Marichal, a Phd student from Haiti, is staying in the bunkhouse.

Several YCC students will be hired for the summer. One of their projects will be quail surveys.

Sea level has risen 9 inches in the past century.

Bird counts are in progress. John Stark and Ann Kamzelski are involved.

The refuge is very dry, not unusual for late spring. It is too dry to burn right now, but burning may occur later this summer.

A grant program called American the Beautiful has considerable money available. Application is through FWS. Andrew has several project ideas, which he will circulate by email later.

The Fishbone project is expected to be complete by the end of the month. The new aluminum ramp will be installed, which has the advantage that it can't easily be set on fire. The roadbed and parking lot still need to be completed.

There was a discussion of the process for tearing down non-significant structures at Vista. The only building that is truly safe at this time is the main house. There was a long discussion of how to treat

structures on refuge property for safety issues while maintaining historical integrity. Structures that definitely should be saved include main house, cook house, and docks. A sewage tank and concrete pad for camper volunteers is needed.

John McPherson- Vista boat:

A scammer made an effort to buy the Vista boat using a fake cashier's check. There have not been any other inquiries. The motor has fewer than 100 hours but it is a 2013 which may make buyers hesitate. The price will drop to \$14k and the non-negotiable language removed. \$13k will be the rock bottom price at least till end of month.

This prompted a discussion of whether things from Vista can be sold by Friends on refuge property. How should other items from Vista be disposed of?

Merchandising- Boyd Kimball:

Butterfly book reprint order is at printer.

Luna and current butterfly shirts will be phased out.

Boyd will order 16 lightweight hoodies with the trees design, mostly in large and extra large with a few mediums. The entire order will be 144 shirts, mostly t-shirts.

Peg Hall gave a report on a recommended policy and procedure document pertaining to financial actions and transactions. document assembles policies and procedures that Friends agreed on and documented in various meeting minutes over the years. There was discussion and agreement about increasing the amount that can be spent on un-budgeted, time-sensitive items. The document is listed below in its entirety.

The following motion was made:

The Finance Committee moves that the board accept the procedures for

1. Accounting Procedures
2. Internal Controls
3. Revenue and Accounts Receivable
4. Expenditures, Accounts Payable, and Reimbursement
5. Asset and Cash Management
6. Reserves as proposed in the DRAFT Financial Procedures presented by the Committee at the May 2022 board meeting.

A motion was made and passed by voice vote to accept the changes (noted below).

Debbie Meeks proposed two speakers for the annual meeting who have been in touch, Ken Sulak and Doug Sanders. Sanders wrote a book about the Cummer family, whose lumber company originally owned Vista. It was decided to reserve Ken Sulak for the annual meeting and possibly hold a second event featuring Doug Sanders.

Vic Doig made a cameo appearance.

The group agreed to switch from Teams to Zoom at a cost of \$150 per year.

There was a brief discussion of a summer solstice event, but most people appear to be out of town or otherwise occupied.

Jay Bushnell gave an update on toll road status. He also recommended Barbara Woodmansee's article in The Sun, an environmental publication.

Barbara Woodmansee participated in a study of two butterflies on the refuge, which included harvesting one leg from a butterfly before releasing it.

Submitted by Bill Dummitt

Policies and Procedures Related to Financial Actions and Transactions
Approved by the board at their meeting on
May 17, 2022

1. Accounting Procedures

- a. The fiscal year of Friends shall be the calendar year.
- b. The fiscal policies and procedures of Friends shall conform to Generally Accepted Accounting Principles (GAAP) and those of the Financial Accounting Standards Board (FASB).
- c. Friends uses a **cash basis** of accounting which recognizes revenues and expenses at the time cash is received or paid out.
- d. The Treasurer of Friends maintains the organization's fiscal records, with the assistance of a contracted bookkeeper. The Treasurer reviews and reconciles bank statements upon receipt and makes monthly financial reports available for review and input by the board of directors.
- e. Financial records are retained or disposed of in accordance with Friends Document Retention policy.

2. Internal Controls

Friends employs several safeguards to ensure that financial transactions are properly authorized, appropriated, executed and recorded. The Board of Directors is responsible for the financial health of the organization. The Board exercises this responsibility by:

- a. Developing and approving the annual budget and any revisions to it
- b. Avoiding or making transparent any conflict-of-interest
- c. Providing checks and balances in the receipt and expenditure of revenues by reviewing monthly financial reports
- d. Assuring physical security of checks, cash, and records
- e. Appointing a Financial Review Committee annually and reviewing its report
- f. Assuring compliance with federal and state tax requirements, including filing of the appropriate IRS 990 Form and timely payment of Florida sales taxes.

3. Revenue and Accounts Receivable

- a. The Treasurer assures that membership dues and donated or pledged revenue are recorded in monthly financial reports. If a donor restricts the use of funds to a specific project or purpose, the financial reports make it apparent that the revenues are donor-restricted. The Board reviews the financial reports at least quarterly.
- b. The Treasurer deposits checks or cash, or reviews deposits by other officers and Board members.
- c. When Friends has an information and merchandise booth at local festivals and similar events, the inventory that is for sale shall be monitored and kept secure. Revenues from sales, memberships, and donations shall be kept secure, accounted for by one or more board members, and deposited as soon as possible in Friends account by the Treasurer or another Board member. This procedure is an update to a more detailed one adopted by the board on November 19, 2009.

4. Gifts Acceptance Policy (this policy was approved by the board in July 2019. No change are suggested and no motion is needed.)

- a. The following considerations shall apply to acceptance of any gift by Friends:
 - Acceptance of the gift shall not compromise any of the core values of the organization.
 - The donor's intent shall be compatible with the intended use of the gift by Friends.
 - The gift shall not damage the reputation of Friends.

- Acceptance of the gift shall primarily benefit Friends rather than the donor.
 - Acceptance of the gift shall be consistent with prior practice of Friends.
 - The gift shall be offered in a form that Friends can use without incurring substantial expense or difficulty.
 - The gift shall encourage rather than discourage future gifts.
 - Gifts solicited by the board, monetary or otherwise, shall be accepted without further board action.
- b. The following considerations shall apply to acceptance of any unrestricted gift (a gift without conditions) by Friends:
- Unrestricted monetary gifts will normally be accepted unless acceptance of the gift compromises the core values of Friends. The Treasurer shall include monetary gifts in reports to the Board. If the source of a gift is deemed questionable by any board member, the Board may determine by majority vote whether the gift should be returned.
 - Non-monetary gifts such as property offered to Friends shall be considered by the Board and may be accepted by majority vote.
- c. The following considerations below shall apply to acceptance of any restricted gift (a gift offered to Friends in exchange for recognition of the donor or for a specific purpose) by Friends:
- Gifts offered to the Board for a specific purpose (other than recognition of the donor- for instance, donations earmarked for a building project) may be accepted by a majority vote of the board.
 - The Board may accept restricted gifts in return for recognition within the following guidelines:
 - It is essential that recognition be limited to avoid the appearance that Friends is providing advertising for the donor in return for a donation.
 - Any recognition in exchange for a donation should be approved by majority vote of the Board.
 - A proposal to the Board for solicitation of a restricted donation should include:
 - Dollar amount requested size and type of recognition.
 - Type, size, duration, etc. of materials carrying the recognition, such as a brochure or sign.
 - In the case of printed materials, display of recognition is limited to the life of the press run- when the material is revised for reprinting, recognition should be revisited.

- Once the Board has approved solicitation of a restricted donation, no further board action is required.
- d. The following considerations below shall apply to honorees and memorials:
 - In general, Friends should look favorably upon gifts such as benches and walkways in honor of a person who has served or benefitted Friends and/or the refuges it supports. Such honors may be approved by a majority vote of the Board.
 - In case of physical deterioration or damage to a donated item, the donors should be contacted regarding replacement or retirement. If donors are no longer available, the board should decide next steps.

5. Expenditures, Accounts Payable, and Reimbursements

a. Expenditures and Accounts Payable

It shall be the policy of the Board of Directors that all expenditures shall be properly approved and accounted for. The goal is to ensure that expenditures of funds are properly controlled, while providing a process that is not administratively burdensome. The following procedures shall be followed:

- i. The President shall appoint a Budget Committee of three board members to prepare a draft budget for review and approval by the Board of Directors annually. The budget for the coming fiscal year should be presented to the Board at their last meeting of the current year and adopted by the board before the Annual Meeting. This policy was adopted by the board on November 19, 2009 and is reaffirmed here.
- ii. To the extent practical, all expenditures for the coming year shall be listed in the Annual Budget approved by the Board of Directors. However, it is recognized that all expenditures cannot be foreseen in advance and the budget may include general categories such as Miscellaneous Expenses.
- iii. Items listed in the Annual Budget may be expended without further approval by the Board of Directors.
- iv. Invoices or other documentation from vendors will be required for payment.
- v. Items not included in the Annual Budget and items exceeding the amount approved in the Annual Budget shall require approval by the Board of Directors prior to expenditure. However, expenditures required to meet time-sensitive, unforeseen needs may be approved by the President and the Treasurer without prior Board approval if they do not

exceed a total of \$500. Any such expenditures must be reported to the Board at its next regular meeting.

b. Reimbursement of Expenses

It is the preferred procedure that all Friends expenses be paid by the Treasurer. In the extraordinary situation where a board member or other volunteer must pay for an expense, he or she will be reimbursed after submitting a written request and providing an invoice for the expenditure and proof of payment. Requests for reimbursement must be made within 60 days of the expenditure or before the December 31 end of the fiscal year, whichever comes first.

6. Asset and Cash Management

Friends holds its financial assets in a checking account and a money market account, currently both at Drummond Bank in Cedar Key, FL. The Treasurer transfers money between the accounts to manage necessary cash flow, allowing as much to stay in the money market account as practical.

A smaller amount of Friends' money is held in a PayPal account to accommodate receipt of donations and payment of some recurring expenses. The Treasurer regularly monitors this account.

7. Reserves

On January 21, 2016, the board discussed the establishment of a board-designated, reserve fund to provide for future expenditures related to the development of the Vista property. The board consensus was that planning ahead for the financial needs of this project would be valuable and that it would fit Friends' mission to set funds aside for it. The board decided to designate that unspent funds from the previous year that were not budgeted for enhancements in the upcoming budget year would be held in reserve for future Vista needs. We restate that consensus here and reaffirm it.