

Audit 2018/19

**St. James-Lanark Village
Volunteer Fire Department**

Report on Accounting Services

June 23, 2020



**ROBERSON &
ASSOCIATES, P.A.**
CERTIFIED PUBLIC ACCOUNTANTS

Port St. Joe, Florida
Apalachicola, Florida
Carrabelle, Florida

June 23, 2020

St. James-Lanark Village Volunteer Fire Department Report on Accounting Services

Franklin County Board of County Commissioners
33 Market St.
Apalachicola, FL 32320

We respectfully submit the following summary of the findings and recommendations regarding our examination of documents and review of various records of the St. James-Lanark Village Volunteer Fire Department related to the MSBU Fire District funds received from Franklin County for the period beginning January 1, 2018 through June 30, 2019 in accordance with the Engagement Letter.

Our report includes five major sections:

- Use of funds, Revenues and Expenditures
- Use of facilities and equipment.
- Compliance with non-profit federal tax laws.
- Evaluation of Internal Controls
- Recommendations

The St. James-Lanark Village Volunteer Fire Department, Inc. is a non-profit Florida corporation incorporated on May 7, 1974. The principal address is 2367 Oak St. Carrabelle, FL 32322. Currently (2020), the Chief Operating Officer is David Curry (Fire Chief), Treasurer and registered Agent is George Briesacker and Joellen Chandler is a Director. During the years 2019 and 2018, the Chief Operating Officer was Marc Goodwin (Fire Chief), Joellen Chandler, Treasurer and Joyce Isetts, Secretary. John Chandler was Assistant Fire Chief in 2018 and David Curry, Assistant Fire chief in 2019.

The Lanark St. James Municipal Services Benefit Unit was created as part of Ordinance 2013-1, amending Franklin County Ordinance 96-8 and 98-9. The Board of County Commissioners of Franklin County, Florida determined that furnishing fire protection and rescue services in accordance with the purpose of the municipal service benefit unit (MSBU) is a special benefit to all real property within the boundaries of the unit.

The Governing Body of the Municipal Services Benefit Unit is the Board of County Commissioners of Franklin County. The Governing Body shall levy special assessments against the taxable benefited real property within the Lanark-St. James Unit (excluding incorporated areas) to provide funds for the purpose of the unit.

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St. James-Lanark Village Report, *continued*

The purpose of the Lanark St. James unit is to provide fire protection and rescue services in the unincorporated area of the unit as defined in the boundary map.

The Franklin County Board of Commissioners contracted for fire protection and rescue services with the St. James-Lanark Village Volunteer Fire Department. The MSBU assessments for the Lanark St. James Unit are collected by the county and paid quarterly to the Volunteer Fire Department for services. The money is designated specifically for expenses directly related to providing fire protection and rescue services. This would include fire trucks, fire and rescue related equipment, maintenance and operation of fire trucks and equipment, fire fighter gear, supplies, fuel, tools, insurance, building maintenance and operation to house the trucks and equipment, fire fighter and rescue training.

Use of Funds, Revenues and Expenditures

The St. James-Lanark Village Volunteer Fire Department (VFD) has two major sources of revenues, MSBU assessments and donations. The MSBU funds are public dollars and are restricted to the specific purpose of the unit to provide fire protection and rescue services. Donations collected by the VFD may be used for other purposes within the restrictions of the non-profit purpose of the organization.

Based on our review of available revenue records, the following is a summary of income:

	<u>January-December 2018</u>	<u>January-June 2019</u>
Donations/Other	\$ 3,229	\$ 4,008
MSBU Funds	<u>\$60,472</u>	<u>\$45,948</u>
Total Income	\$63,701	\$49,956

Based on our review of available disbursement records, the following is a summary of expenses:

	<u>January-December 2018</u>	<u>January-June 2019</u>
Disbursements	\$127,396	\$40,244

We examined all disbursement records available from January 1, 2018 through June 30, 2019. We found a total of \$35,419 in questionable expenditures during the period. Some based on the nature of expense and some based on lack of documentation or explanation of the expenditure.

Total Expenditures during the examination period:	\$167,640
Total questionable expenditures:	\$ 35,419 (21%)

St. James-Lanark Village, *continued*

The following schedules included in the supplementary information section provide detail.

Schedule A – Questionable Expense Summary

Schedule B – Questionable Expenses Grouped by Description

Schedule C – Questionable Expenses Grouped by Payee

Use of Facilities and Equipment

Based on interview with VFD Officer/Board member it appears that the fire department building was used as a residence by the former chief for some period. The building and property are owned by the VFD, so it is not clear as to what constitutes proper use. However, payment of utilities for personal use with MSBU funds would not be proper use of funds. It also may call to question zoning issues and insurance coverage.

Internal Controls

Internal Controls of the VFD are an integral part of the safe keeping of assets and proper accountability of the use of funds, of which the County has a vested interest. Our review found the following weaknesses in internal controls:

- The MSBU funds received from the County that have restricted use are not maintained in a separate bank account and may be subject to improper use when comingled with other income with different restrictions.
- The VFD does not maintain an inventory of computers, tools and equipment. There are no written procedures regarding use of equipment. It was noted that several computers were purchased and were used for business and personal use. The need for multiple computers for the VFD use was not determined.
- There are no written procedures regarding the proper disposal of VFD equipment.
- A detailed reporting of expenditures was not presented to the Board on a regular basis. This creates an opportunity for misappropriation of funds.

St. James-Lanark Village, *continued*

Compliance with Non-Profit Federal Tax Laws

There are certain federal tax laws applicable to Non-Profit organizations. Failure to comply may result in penalties or revocation of non-profit status.

- There were no records of donor receipts issued to donors for certain donations exceeding threshold limits.
- There is no record that the organization filed with the IRS for non-profit status.
- There is no record that the organization has filed annual 990 or 990EZ tax filings as required.
- There is no record that the VFD filed with the Florida Department of Revenue application for Non-Profit exemption from state sales tax.

Recommendations

Following are recommendations for the County:

- The County should request a summary of Expenditures made from the MSBU funds annually by the unit and a copy of their IRS 990 filing.
- The County should receive a copy of the physical inventory of firefighting equipment purchased with MSBU funds and maintained by the unit on an annual basis.
- The County should provide the VFD with a general policy on how MSBU funds may be expended and the requirement to provide summary of expenditures and a physical inventory of firefighting equipment purchased with MSBU funds.

This concludes our summary of findings for the engagement. The supporting work papers for this examination are available to the Franklin County Board of County Commissioners, and other agencies as determined by the County for review. Our report is not to be reproduced or used for any purpose other than that outlined in the engagement letter without written permission.

Roberson & Associates, P.A.
Apalachicola, Florida

**St. James-Lanark Village Volunteer Fire Department
Report on Accounting Services**

Supplementary Information

Schedule A - Questionable Expense Summary

~~Schedule B - Questionable Expenses Grouped by Description~~

~~Schedule C - Questionable Expenses Grouped by Payee~~

**St. James-Lanark Village Volunteer Fire Department
Report on Accounting Services**

Schedule – A

Questionable Expense Summary

St James Lanark VFD
 Questionable expense summary
 Jan 2017-Jun 2019

Exhib #	Date	Ck #	Payee	Description	Amount	Sales tax paid
1	9/7/2017	2945	Sams Club	Groceries	113.39	2.45
2	4/8/2017	2904	John Chandler	HP Computer & Monitor	409.43	14.00
3	4/12/2017	2906	FL Sheriff Association	Membership	100.00	
4	3/24/2017	2900	Crooked River Grill	Meals	360.87	19.89
5	2/10/2018	2977	Best Buy	Lenova Comp & Software	519.97	
6	2/1/2018	2975	Hog Wild	Meals	241.76	13.18
7	2/13/2018	2978	Best Buy	Lenova Comp	659.97	
8	4/7/2018	2990	Just Fruits & Exotics	Fruit trees & etc	1,112.13	
9	4/16/2018	2994	Tractor Supply	Gardening supply?	1,004.90	
10	6/16/2018	3008	Walmart	Laptop comp	876.97	
11	6/16/2018	3007	Office Depot	Laser printer, etc	454.25	
12	6/30/2018	3015	Kathy Chandler	Airline ticket & Funeral exp	1,707.19	
13	7/2/2018	3018	Rick Ritter	Yanmar 1500D tractor	4,900.00	
14	8/1/2018	3026	Cash	Kitchen help	250.00	
15	8/5/2018	3030	Joyce Isetts	Groceries	73.82	
16	8/16/2018	3033	Jo Ellen Chandler	Tools for Fire Dept (no receipts)	1,000.00	
17	10/6/2018	3053	Walmart	Kitchen supplies	354.98	
18	10/24/2018	3066	Joyce Isetts	Groceries	89.93	0.26
19	10/15/2018	3055	Tractor Supply	3 generators	1,649.97	
20	10/15/2018	3058	Tractor Supply	Fuel tank & pump	799.98	
21	10/23/2018	3065	Auto Tech Design	88 Shirts	783.20	
22	4/14/2018	2992	Michael Alday	Plant trees	252.00	
23	4/14/2018	2993	Mark Stratton	Plant trees	315.00	
24	12/5/2018	debit crd	Michaels	Craft supplies	96.69	6.75
25	12/5/2018	debit crd	Dollar Tree	Coloring sets, etc	20.43	1.43
26	12/5/2018	debit crd	Ross	Cosmetics	15.01	1.05
27	12/14/2018	debit crd	Winn Dixie	Groceries	194.33	0.35
28	12/6/2018	debit crd	Carrabelle IGA	Groceries	52.47	1.26

29	12/6/2018	debit crd	Goodwill	Christmas décor	32.22	2.25
30	12/5/2018	debit crd	Dollar General	Christmas décor	1.50	0.10
31	12/28/2018	debit crd	Walmart	Christmas décor	36.30	
32	12/14/2018	debit crd	Walmart	Kitchen small appliances	130.71	
33	12/28/2018	Cash	Ross	Clothing	29.48	2.06
34	12/21/2018	debit crd	Walmart	Massagers	47.27	2.77
35	12/5/2018	debit crd	Target	Candy, etc	42.59	2.28
36	12/14/2018	debit crd	Piggly Wiggly	Groceries (Cash change of \$50)	67.58	
37	12/5/2018	debit crd	Five Below	Merch	16.13	1.13
38	12/9/2018	debit crd	Dollar General	Groceries	17.78	0.63
39	11/30/2018	debit crd	Michaels	Craft supplies	18.06	1.26
40	12/5/2018	debit crd	Subway	Groceries	54.69	
41	11/30/2018	debit crd	Dollar Tree	Merch	9.63	0.63
42	11/30/2018	debit crd	Costco.	Christmas tree, candy	447.71	31.24
43	11/14/2018	debit crd	Subway	Groceries	38.81	2.54
44	11/30/2018	debit crd	Dollar Tree	Christmas décor, candy	70.80	4.80
45	11/30/2018	debit crd	Michaels	Christmas décor	8.00	
46	11/15/2018	debit crd	Costco	50 folding chairs/4 tables	1,468.38	102.45
47	11/13/2018	debit crd	Costco	Groceries	140.63	5.78
48	11/30/2018	debit crd	Lighthouse Children	Merch	12.84	0.90
49	11/30/2018	debit crd	Five Below	Misc merch	31.18	2.18
50	10/12/2018	debit crd	Winn Dixie	Groceries (Cash change of \$40)	482.41	5.11
51	10/13/2018	debit crd	Winn Dixie	Groceries	430.86	2.04
52	10/27/2018	debit crd	Carrabelle JGA	Groceries	42.59	1.38
53	10/13/2018	debit crd	Walmart	Kitchen supplies	113.42	
54	10/9/2018	debit crd	Dollar General	Groceries	28.28	1.33
55	10/12/2018	debit crd	Winn Dixie	Groceries	9.62	0.63
56	10/21/2018	debit crd	Carrabelle JGA	Groceries	17.18	
57	10/16/2018	debit crd	Walmart	Kitchen supplies	23.23	1.52
58	10/15/2018	debit crd	Dollar General	Kitchen supplies	113.26	7.41
59	10/17/2018	debit crd	Carrabelle JGA	Groceries (\$20.98 wine)	45.65	1.47
60	10/17/2018	debit crd	Carrabelle JGA	Deli	145.36	9.51
61	10/12/2018	debit crd	Walmart	Candy, etc (Cash change of \$60)	93.14	2.17
62	10/13/2018	debit crd	Dollar General	Merch	24.61	1.61

63	10/13/2018	debit crd	Dollar General	Merch	21.40	1.40
64	10/13/2018	debit crd	Dollar General	Kitchen supplies	21.94	1.44
65	9/17/2018	debit crd	Gulfside IGA	Groceries	106.25	
66	9/26/2018	debit crd	Hobby Lobby	Home décor	44.18	2.50
67	9/12/2018	debit crd	Walmart	Groceries	50.97	
68	8/31/2018	debit crd	Dollar General	Groceries	6.90	0.06
69	8/31/2018	debit crd	Dollar General	balloons	3.53	0.23
70	8/16/2018	debit crd	Walmart	Grill, Children's toys, etc	672.23	
71	8/16/2018	debit crd	Harmknockers	Meals	34.40	
72	8/30/2018	debit crd	Subway	Meals	37.50	2.45
73	7/16/2018	debit crd	Auto Tech Design	85 shirts	792.50	
74	7/17/2018	debit crd	Webstraurant Store	Cotton Candy machine, etc	326.72	18.98
75	7/19/2018	debit crd	Amazon.com	Table covers	68.44	4.48
76	8/27/2018	debit crd	Costco	Groceries	70.59	1.50
77	7/25/2018	debit crd	Costco	Groceries	410.68	4.08
78	7/25/2018	debit crd	Walmart	Groceries	377.45	
79	7/24/2018	debit crd	Carrabelle IGA	Groceries	33.96	
80	7/12/2018	debit crd	Sams Club	Groceries	120.08	5.93
81	6/29/2018	debit crd	Hardees	Meals	23.21	1.52
82	7/15/2018	debit crd	Michaels	Craft supplies	34.77	
83	6/26/2018	debit crd	Subway	Meals	62.00	4.06
84	6/20/2018	debit crd	Costco	Groceries	92.10	0.75
85	3/15/2019	debit crd	Winn Dixie	Groceries	76.30	
86	3/27/2019	debit crd	Jackson's Ace hardware	Bird seed	21.38	1.40
87	3/16/2019	debit crd	Carrabelle IGA	Groceries	20.65	
88	2/6/2019	debit crd	Big Bend Restaurant Sppl	Kitchen supplies	213.10	
89	1/11/2019	debit crd	Dollar General	Groceries, etc	72.77	1.47
90	1/17/2019	debit crd	Carrabelle IGA	Groceries	21.86	
91	1/25/2019	debit crd	Costco	Groceries	94.90	2.40
92	1/21/2019	debit crd	Carrabelle IGA	Groceries	46.53	2.78
93	3/31/2019	debit crd	Dollar General	Groceries	21.31	0.66
94	1/22/2019	debit crd	Dollar General	Groceries	44.82	2.87
95	1/19/2019	debit crd	Piggly Wiggly	Groceries	93.32	8.47
96	7/9/2018	debit crd	Prep Sportswear	Clothing	353.24	

97	7/12/2018	debit crd	Flowers bakery	Groceries	25.64
98	7/16/2018	debit crd	Michaels	Craft supplies	41.99
99	7/18/2018	debit crd	Joanne Store	No receipt	159.72
100	7/23/2018	debit crd	Subway	Meals	47.34
101	7/25/2018		Centennial Bank	Overdraft fee	105.00
102	7/25/2018	debit crd	Michaels	Craft supplies	37.65
103	7/26/2018	debit crd	Hardees	Meals	12.84
104	7/27/2018	debit crd	Carrabelle IGA	Groceries	52.26
105	7/31/2018		Centennial Bank	Overdraft fee	70.00
106	8/1/2018	debit crd	Carrabelle IGA	Groceries	103.77
107	8/6/2018	debit crd	Kispyy Kreme	Meals	33.95
108	8/16/2018	debit crd	ATM cash withdrawal	\$43 + \$2 foreign atm fee	45.00
109	8/16/2018	debit crd	Carrabelle IGA	Groceries	26.00
110	8/20/2018	debit crd	Red Pirate Family Rest	Meals	34.09
111	8/20/2018	debit crd	Bjs Pizza	Meals	59.36
112	8/29/2018	debit crd	ATM cash withdrawal		200.00
113	9/4/2018	debit crd	Subway	Meals	37.50
114	9/14/2018	debit crd	El Jalisco	Meals	64.87
115	9/24/2018	debit crd	ATM cash withdrawal		100.00
116	9/24/2018	debit crd	The Pearle Rest	Meals	73.61
117	10/30/2018	debit crd	ATM cash withdrawal		100.00
118	11/16/2018	debit crd	ATM cash withdrawal		260.00
119	12/24/2018	debit crd	Carrabelle IGA	Groceries	46.51
120	1/14/2019	debit crd	Abbott Bingo	Gaming?	137.96
121	1/16/2019	debit crd	Foreign ATM fee		2.00
122	1/16/2019	debit crd	Foreign ATM fee		2.00
123	1/16/2019	debit crd	ATM cash withdrawal		102.50
124	1/16/2019	debit crd	ATM cash withdrawal		202.50
125	1/25/2019	debit crd	Winn Dixie	Groceries	26.01
126	1/25/2019	debit crd	Winn Dixie	Groceries	103.46
127	1/30/2019	debit crd	ATM cash withdrawal		100.00
128	2/25/2019	debit crd	Winn Dixie	Groceries	62.28
129	2/25/2019	debit crd	Hog Wild	Meals	40.01
130	3/22/2019	debit crd	Carrabelle IGA	Groceries	59.51

131	3/26/2019	debit crd	Hog Wild	Meals	46.85
132	3/29/2019	debit crd	Subway	Meals	77.17
133	7/5/2018	debit crd	Tractor Supply	?	64.81
134	7/11/2018	debit crd	Audible co	?	22.95
135	7/13/2018	debit crd	Murphy	?	78.31
136	7/23/2018	debit crd	Galls	?	62.43
137	7/23/2018	debit crd	Galls	?	78.47
138	7/23/2018	debit crd	Galls	?	79.93
139	7/23/2018	debit crd	Galls	?	119.78
140	7/26/2018	debit crd	Amazon.com	?	20.16
141	7/26/2018	debit crd	Amazon.com	?	37.59
142	7/26/2018	debit crd	Amazon.com	?	49.95
143	7/30/2018	debit crd	Auto Trim	?	12.84
144	7/30/2018	debit crd	Walmart	?	129.48
145	7/30/2018	debit crd	Lanark Market	?	9.66
146	7/30/2018	debit crd	Copquest	?	15.49
147	8/2/2018	debit crd	Walmart	?	33.06
148	8/2/2018	debit crd	Lanark Market	?	12.57
149	8/3/2018	debit crd	Auto Trim	?	96.00
150	8/6/2018	debit crd	C-Quarter's Marina	?	186.80
151	8/7/2018	debit crd	Auto Trim	?	33.00
152	8/13/2018	debit crd	Audible co	?	22.95
153	8/15/2018	debit crd	Winn Dixie	Groceries	34.21
154	8/17/2018	debit crd	Lanark Market	?	73.28
155	8/17/2018	debit crd	Homertown Deli	?	102.00
156	8/20/2018	debit crd	Home Depot	?	40.94
157	8/22/2018	debit crd	Marathon Petro	?	75.00
158	9/12/2018	debit crd	Express Lane	?	40.00
159	9/24/2018	debit crd	USA Minute Key	?	15.58
160	10/9/2018	debit crd	Lanark Market	?	6.42
161	10/9/2018	debit crd	Homertown Deli	?	24.03
162	10/9/2018	debit crd	Dollar Tree	?	39.59
163	10/9/2018	debit crd	Homertown Deli	?	69.31
164	10/9/2018	debit crd	Rocky's Wakulla	?	83.00

165	10/9/2018	debit crd	Amazon.com	?	?	127.92
166	10/12/2018	debit crd	Advance Auto	?		42.71
167	10/15/2018	debit crd	Winn Dixie	Groceries		468.65
168	10/15/2018	debit crd	Murphy	?		39.31
169	10/22/2018	debit crd	Walmart	?		28.80
170	10/24/2018	debit crd	Dollar Tree	?		4.28
171	10/24/2018	debit crd	Walmart	?		33.28
172	11/5/2018	debit crd	Ace Home Ctr	?		13.87
173	11/15/2018	debit crd	Harbor Freight	?		360.96
174	12/3/2018	debit crd	Dollar General	?		7.33
175	12/17/2018	debit crd	Dollar General	?		17.92
176	12/20/2018	debit crd	Amazon.com	?		123.91
177	12/24/2018	debit crd	Dollar General	?		38.19
178	1/8/2019	debit crd	Walmart	?		25.24
179	1/14/2019	debit crd	Amazon.com	?		36.09
180	1/22/2019	debit crd	Lanark Market	?		7.49
181	1/25/2019	debit crd	Paypal Leemadder	?		8.08
182	2/8/2019	debit crd	Dollar General	?		26.54
183	2/11/2019	debit crd	Amazon.com	?		152.85
184	2/25/2019	debit crd	Walmart	?		72.85
185	2/26/2019	debit crd	Amazon.com	?		32.08
186	2/27/2019	debit crd	Lanark Market	?		63.77
187	3/22/2019	debit crd	Dollar General	?		19.65
188	3/25/2019	debit crd	Dollar General	?		13.38
189	3/25/2019	debit crd	Amazon.com	?		42.24
190	3/25/2019	debit crd	Amazon.com	?		140.19
191	3/25/2019	debit crd	Amazon.com	?		399.96
192	3/26/2019	debit crd	Lanark Market	?		76.17
193	3/26/2019	debit crd	Waste Pro of FL	Garbage service, personal?		28.47
194	3/28/2019	debit crd	Amazon.com	?		27.90
195	3/28/2019	debit crd	Amazon.com	?		52.75
196	4/1/2019	debit crd	Hometown Deli	?		30.04
197	4/1/2019	debit crd	Dollar General	?		48.69
198	4/1/2019	debit crd	Dollar General	?		72.33

199	4/1/2019	debit crd	Jackson's Ace hardware	?	142.98
200	4/1/2019	debit crd	Alert All Corp	?	312.00
201	4/16/2019	debit crd	Amazon.com	?	9.57
202	4/16/2019	debit crd	Harbor Freight	?	53.25
203	4/18/2019	debit crd	Amazon.com	?	61.16
204	4/19/2019	debit crd	Paypal Leemadder	?	22.89
205	4/22/2019	debit crd	Rocky's Wakulla	?	37.00
206	4/22/2019	debit crd	Happy DIY Shop	?	42.00
207	4/24/2019	debit crd	Sunoco	?	74.00
208	4/29/2019	debit crd	Prime Video	?	6.53
209	4/29/2019	debit crd	Prime Video	?	14.99
210	5/3/2019	debit crd	Oreilly Auto	?	28.16
211	5/6/2019	debit crd	Advance Auto, Blue Ridge, GA	?	68.46
212	5/6/2019	debit crd	SQ Robert Bal, Blue Ridge, GA	Motel??	95.00
213	5/13/2019	debit crd	Amazon.com	?	1.98
214	5/20/2019	debit crd	Prime Video	?	6.53
215	5/23/2019	debit crd	Geico Auto	Personal auto ins??	66.96
216	5/31/2019	debit crd	Amazon.com	?	17.99
217	6/5/2019	debit crd	Prime Video	?	5.99
218	6/7/2019	debit crd	Prime Video	?	6.53
Total					<u>35,419.32</u>



STATE OF FLORIDA
DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES
(DHSMV)
www.flhsmv.gov

Driver Record #
DAVID JAMES CURRY

As of October 13, 2021 at 9:58:17 AM, Driver Privilege is SUSPENDED.
Personal Information Is Protected Pursuant To The Driver Privacy Protection Act. Entries Below Are A Complete Record.

First DAVID **Middle** JAMES **Last** CURRY **Suffix** **Date Of Birth** **Sex** **Height** **Race**

Residential Address **County** **Mailing Address** **County**

Current License Type

Class E - Any non-commercial motor vehicles with Gross Vehicle Weight Rating less than 26,001 pounds, or any RV.

Original License Issued **Original CDL Issued**

02-05-1993

License Type

License (Class E)
Identification Card

Issuance History

Class E Replacement 05-28-1993
Class E Duplicate 02-22-2000
Class E Replacement 10-09-2008

Exams

Vision
1 Attempt 0 Attempts
Pass
05-07-2013

Signs
1 Attempt
Pass
02-05-1993

Rules
1 Attempt
Pass
02-05-1993

Driving
1 Attempt
Pass
05-28-1993

Motorcycle Rules
0 Attempts

Motorcycle Skills
0 Attempts

Status

Suspended
Cancelled

Expiration Date

07-10-2021
07-10-2024

Issue Date

05-07-2013
06-07-2016

Prior State and Driver License Number

Special Driver Information

REAL ID Compliant
Safe Driver
US Citizen
Record appears in National Driver Register
Blocked Personal Information
Blocked for Mailing List
Person has a Digital Image
Eligible to elect driver school. Driver has made 0 elections. Violations committed while a CDL Holder or in a CMV vehicle are not eligible for driving school election.

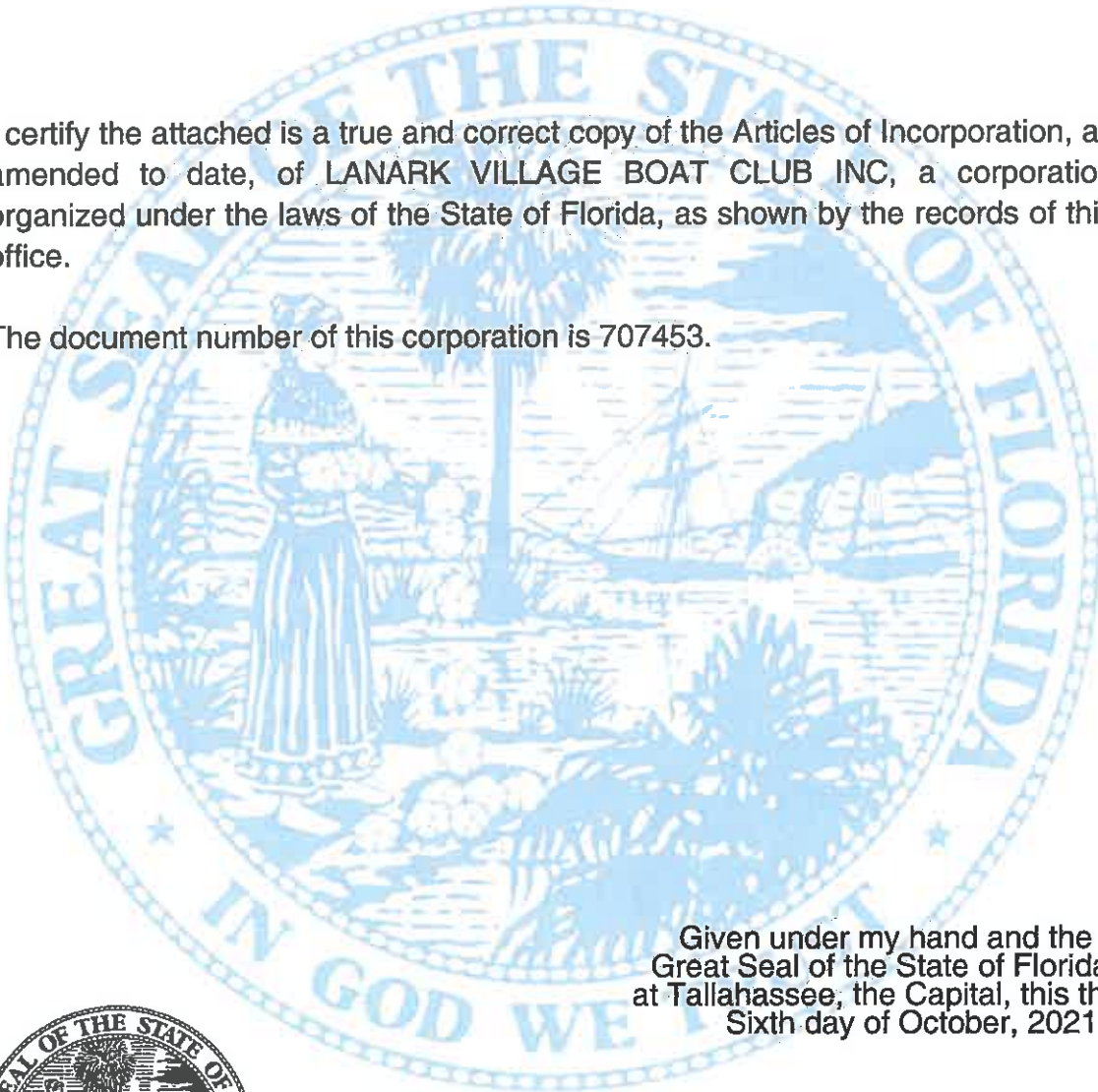
State of Florida



Department of State

I certify the attached is a true and correct copy of the Articles of Incorporation, as amended to date, of LANARK VILLAGE BOAT CLUB INC, a corporation organized under the laws of the State of Florida, as shown by the records of this office.

The document number of this corporation is 707453.



Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this the
Sixth day of October, 2021



Laurel M. Lee
Laurel M. Lee
Secretary of State

CHARTER
OF
"LANARK VILLAGE BOAT CLUB, INC."
A Non-profit Corporation

RECEIVED
MAY 20 11 17 AM '50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

TO: Honorable Tom Adams
Secretary of State
Tallahassee, Florida

We, James A. Carney, Esquire, P. O. Box 1356; Ben Bryan,
Esquire, P. O. Box 1241; and Betty Livick, P. O. Box 1237;
all of Lanark Village, Florida, all natural persons competent
to contract, having associated ourselves together for the
purpose of becoming incorporated under Chapter 617, Laws of
Florida, as a corporation not for profit under the name of
"Lanark Village Boat Club, Inc.", a non-profit corporation,
do hereby apply to the Secretary of State for the issuance of
a charter as follows:

James A. Carney
APPROVED AND FORWARDED
/s/

ARTICLE I

The name of this Corporation shall be "Lanark Village
Boat Club, Inc.", a non-profit corporation, and is to be
located at Lanark Village, Florida.

ARTICLE II

OBJECT

The general nature of this corporation and its objects
and purposes shall be to aid, assist and manage, own and operate,
in all legal ways, marine activities especially, and all other
activities which tend to and will increase and contribute
to the culture, education, convenience and pleasure of the
members of this the "Lanark Village Boat Club, Inc." and all
persons necessary, proper and incidental to the successful
operation of such a Boat Club are hereby specifically included
and authorized. The corporation is given all powers not
prohibited by law.



ARTICLE III

MEMBERSHIP

The qualification of members and the manner of admission is as follows:

1. Members must be bona fide residents of Lanark Village, Franklin County, Florida, and they shall comply with all the provisions of the by-laws of this Corporation.

ARTICLE IV

TERM

The term for which this corporation is to exist shall be perpetual.

ARTICLE V

SUBSCRIBERS

The names and residences of the subscribers are:

1. James A. Carney, P. O. Box 1286, Lanark Village, Florida
2. Ben Bryan, P. O. Box 1241, Lanark Village, Florida
3. Betty Livick, P. O. Box 1287, Lanark Village, Florida

ARTICLE VI

The affairs of the Corporation are to be managed by the Commodore, Vice Commodore, Rear Commodore, and Secretary-Treasurer, which officers shall constitute the Board of Directors, along with three directors elected from the membership at large, 1 elected for a one year term and 2 elected for terms of two years at the first election to be held under this charter; thereafter, such directors shall be elected for terms of two years, there shall be elected one director for a two-year term and an alternate for the same term. The probability continuity of membership on the part of directors as specified in the by-laws.

ARTICLE VII

The names of the officers and directors who are to manage all the affairs of the corporation until the first election are as follows:

1. S. C. Sundvik, Commodore
2. James A. Carney, Vice Commodore
3. Ben Bryan, Rear Commodore
4. Betty Livick, Secretary-Treasurer

ARTICLE VIII

BY-LAWS

The by-laws of this corporation and amendments to this charter are to be prepared, made, attested or rescinded at any regular meeting of the Corporation members by a 3/4ths vote of the members present: provided every amendment to the charter or By-laws shall have been presented in writing, introduced and read at a regular monthly meeting and be considered for final adoption not sooner than the next monthly meeting.

IN WITNESS WHEREOF, we, the incorporators hereof, have hereunto subscribed our names and set our hands and seals this 16 day of June, A. D. 1964.

James A. Carney (SEAL)
James A. Carney

Ben Bryan (SEAL)
Ben Bryan

Betty Livick (SEAL)
Betty Livick

STATE OF FLORIDA
COUNTY OF FRANKLIN

Before me, the undersigned authority, personally appeared James A. Carney, Ben Bryan, and Betty Livick, to me known to be the persons whose names are subscribed to the above Charter and they acknowledged to me that they have read the foregoing Charter and have signed as original subscribers declaring that all of same is true and correct.

W. R. ...
Notary Public

Notary Public, State of Florida at Large
My Commission Expires Sept. 7, 1965



18 May 2017

AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
LANARK VILLAGE BOAT CLUB, INC.
A Florida Not For Profit Corporation

FILED
17 JUL 12 AM 11:39
CLERK OF DISTRICT COURT
OF THE DISTRICT OF COLUMBIA

ARTICLE I
NAME AND OBJECTIVE

1. The name of the Corporation shall be "**LANARK VILLAGE BOAT CLUB, INC.**", a Florida not for profit corporation (hereinafter "*the Corporation*").
2. The mission of the Corporation shall be exclusively to support, promote and provide personal contacts, commingling, fellowship, recreation, pleasure and responsible amateur boating experiences and activities, *for members and their guests*, in a family oriented, non-political manner. The Corporation shall provide for equal opportunities to all potential members, regardless of race, color, religion, sex or natural origin.
3. The mission of the Corporation includes aiding, assisting, owning, managing and operating marina activities in or near Lanark Village, Florida.

ARTICLE II
TERMS OF EXISTENCE

This Corporation shall exist perpetually, unless sooner dissolved under Florida law.

ARTICLE III
SOCIAL CLUB PURPOSE AND POWER

1. The Corporation shall be at all times a not for profit corporation under the provisions of the *Florida Not For Profit Act (Chapter 617, Florida Statutes)*. The Corporation shall be organized and shall be operated exclusively as a **social club** within the meaning of Section 501(c)(7) of the Internal Revenue Code of 1986, as amended from time to time.
2. The Corporation shall have the full power and authority to:
 - (a) Conduct programs and activities for non-profitable purposes;
 - (b) Carry on all the other activities allowed by the laws of the State of Florida and the United States for a social club and nonprofit organization; and
 - (c) Within and subject to the limitations of Section 501(c)(7) of the Internal Revenue Code, to perform all other acts necessary or incidental to the above and to do whatever is deemed necessary, useful, advisable, or conducive, directly or indirectly, to carry out any of the purposes of the Corporation, as set forth in these Articles of Incorporation, including the exercise of all other power and authority enjoyed by corporations generally by virtue of the provisions of the Florida Not For Profit Corporation Act.

3. The Corporation shall serve only such purposes and functions and shall engage only in such activities as are consistent with the purposes set forth in this Article and as are exclusively social under Section 501(c)(7) of the Internal Revenue Code.

ARTICLE IV **TAX-EXEMPT NONPROFIT CORPORATION**

1. The Corporation shall be neither organized nor operated for pecuniary gain or profit.

2. Moreover:

(a) No part of the net earnings of the Corporation shall ever inure to the benefit of, or be distributable to, any member, director, officer, or trustee of the Corporation, or any other private person¹; **but the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and make payments and distribution in furtherance of the purposes as set forth herein;**

(b) 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 publication or distribution of statements) any political campaign on behalf of any candidate of public office;

(c) Notwithstanding any other provisions of the Articles, the Corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income taxation under Section 501(c)(7) of the Internal Revenue Code.

3. It is intended that the Corporation shall have, and continue to have, the status of an organization which is exempt from federal income taxation under Section 501(c)(7) of the Internal Revenue Code. All terms and provisions of these Articles of Incorporation and the Bylaws of the Corporation, and all authority and operations of the Corporation, shall be construed, applied and carried out in accordance with such intent.

ARTICLE V **MEMBERSHIP**

1. The Board of Directors of the Corporation shall have the power to admit members to the Corporation in such manner, subject to such qualifications, and upon such terms and conditions and with such rights and privileges, as may be provided from time to time in the Bylaws of the Corporation and as are not inconsistent with any provision of these Articles of Incorporation. Members may be divided into one or more classes, including voting and non-voting members. **The Corporation's voting membership shall consist solely of bonafide residents² meeting the prescribed boundaries, as set forth in the Bylaws, as amended from time to time.** The Corporation shall place limits on membership that are consistent with the character of the Corporation.

2. The membership of the Corporation shall include individuals³ *(as non-individuals/non-human beings, such as other entities or persons, are expressly prohibited as members)* elected to membership, as more fully defined by the Bylaws.

¹ For example, in no way does this language prohibit the Corporation from continuing its practice of compensating the Rampmaster.

² **Note: Some residents may have mailing addresses outside of prescribed boundaries.**

³ I.e., natural persons.

3. Voting members are entitled to vote via a duly executed, written proxy.
4. A quorum at a meeting of the voting membership shall be set forth in a duly adopted Bylaw.

ARTICLE VI **BOARD OF DIRECTORS**⁴

1. The Corporation shall be governed by a Board of Directors, which shall consist of **at least seven (7) directors**, including the Corporation's officers (*e.g., Commodore, Vice-Commodore, Rear Commodore, etc.*) and **at least two (2) at-large (i.e., non-officers) directors**. The Commodore shall act as the chair of the Board of Directors; and in his absence, the Vice-Commodore shall serve as chair.

2. **Each director must be 18 years of age or older and a voting member of the Corporation.**

3. The Corporation's Bylaws can provide for a greater number, not to exceed fifteen (15), of directors.

4. A quorum of the Board of Directors shall consist of **one-third (1/3)**⁵ the prescribed number of directors, unless a duly adopted Bylaw requires a higher percentage.

5. Action may be taken by the Board of Directors without a meeting, if the action is taken by all members of the Board⁶.

6. The Bylaws may provide for staggered terms for the non-officer directors.

ARTICLE VII **OFFICERS**

The officers of the Corporation shall be the Commodore (*a/k/a "The President"*), the Vice-Commodore (*a/k/a "The Vice-President"*), Rear Commodore (*a/k/a Second Vice-President*), the Secretary, Treasurer, and such other officers and assistant officers as may be created from time to time by the Corporation's Bylaws. The officers shall be elected or appointed annually by either the Board of Directors or the voting members of the Corporation, as more fully set forth in the Bylaws. The officers, including but not limited to the Commodore, the Vice-Commodore, Rear Commodore and the Secretary-Treasurer, are all automatically directors on the Board of Directors, unless and except to the extent the Bylaws expressly provide otherwise.

ARTICLE VIII **BYLAWS**

The Bylaws for the Corporation may be made, altered, rescinded, or adopted by a resolution of the Board of Directors or as otherwise set forth in the Bylaws. The Bylaws may contain the quorum, notice and voting requirements for meetings and activities of the membership. In the event of conflict among the provisions of these Articles and the Corporation's Bylaws, these Articles (as amended) shall control. In no way is a greater requirement or authorization by the Bylaws in and of itself a conflict with these Articles.

⁴ There must be at least seven (7) directors (i.e., the floor number) and there cannot be more than fifteen (15) directors (i.e., the ceiling number) of the Corporation.

⁵ *Legal requirement*. See Section 617.0824(2), Florida Statutes.

⁶ E.g., the option of signing consents by all of the directors in lieu of a formal meeting.

ARTICLE IX
DISSOLUTION / RESERVATION OF ASSETS

In the event of dissolution or the termination of the Corporation, title to all of the assets of the Corporation are hereby irrevocably dedicated to nonprofit use; accordingly, shall be turned over to one or more organizations located within Franklin County which themselves are exempt as organizations described in Section 501(c)(3) of the Internal Revenue Code or corresponding sections of any prior or future law, or to the federal, state or local government for exclusive public purpose(s).

ARTICLE X
AMENDMENTS TO ARTICLES OF INCORPORATION

Future amendments to these Articles of Incorporation shall be proposed by the Board of Directors in the form of a resolution, which must be adopted by a vote of two-thirds (2/3) of all voting members present at any meeting of the membership called for that purpose. In other words, once a quorum of the voting members has been attained, then at least two-thirds of the voting members in attendance must vote in favor of the proposed amendment(s) in order for such to be approved and adopted. However, notwithstanding anything herein to the contrary, amendments to these Articles of Incorporation which are advisable⁷ to obtain or maintain the Corporation's nonprofit and tax-exempt status may nevertheless be adopted at a meeting of the Board of Directors by a unanimous vote of the directors then in office without the approval of the membership.

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⁷ E.g., on advice of the Corporation's tax counsel, CPA or the Internal Revenue Service.

ARTICLE XI
PRINCIPAL OFFICE OF CORPORATION AND REGISTERED AGENT
OF CORPORATION

The principal office location, name and mailing address of the Corporation and its registered agent shall be:

Physical Location
2364 Highway 98 East
Lanark Village, FL 32323

Mailing Address
P.O. Box 504
Lanark Village, FL 32323

James R. Brewster, Attorney
Registered Agent for **LANARK VILLAGE BOAT CLUB, INC.**
547 North Monroe Street, Suite 203
The Walker Building
Tallahassee, Florida 32301

ARTICLE XII
ADMINISTRATION

The Corporation is organized under a nonstock basis. The annual meeting shall be held at such time and place as set forth in the Bylaws. Cumulative voting for any and all purposes is expressly prohibited. *The footnotes hereto are a material part of this document.*

ARTICLE XIII
INDEMNIFICATION

The Corporation shall indemnify, including advancement of expenses, and any and all of its directors or officers and former directors and officers, against the expenses actually and necessarily incurred by them in connection with the defense of any action, suit, or proceeding in which they or any of them are made parties by reason of being or having been directors or officers of the Corporation, except in relation to matters as to which any such director or officer, or former director or officer or person, shall be adjudged in such action, suit or proceedings to be liable for negligence or misconduct in the performance of duty. Such indemnification shall be to the fullest extent now or hereinafter permitted by law, these Articles, the Bylaws, or by contract, whichever is greater and shall not be deemed exclusive of any other rights to which those indemnified may be entitled under the Bylaws, agreement, vote of members or otherwise.

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**CERTIFICATION OF AMENDED AND RESTATED
ARTICLES OF INCORPORATION**

Pursuant to Sections 617.1002, 617.1006 and/or 617.1007, Florida Statutes, **LANARK VILLAGE BOAT CLUB, INC.** ("the Corporation"), adopted the foregoing amendments and restatement to its Articles of Incorporation (to be effective on filing with the Department of State).

The restatement includes numerous amendments to the Articles of Incorporation, which were written in 1964, over fifty (50) years ago.

The amendments and restatement were adopted by the Board of Directors.

The Board of Directors adopted a resolution setting forth the proposed amended and restated Articles and directed that it be submitted (as required) to a vote at a meeting of members entitled to vote thereon.

Written notice setting forth a copy of the proposed amendment and restatement was given to each member as required by the existing Articles and Bylaws of the Corporation.

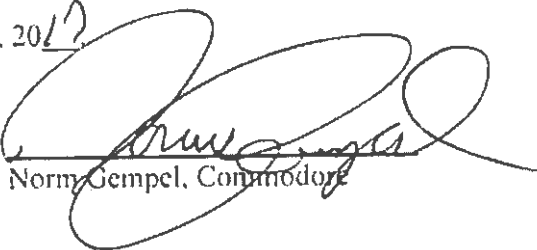
The proposed amendment and restatement was adopted by a three-fourths (3/4) vote of the members present, after having been presented at a regular monthly meeting and considered for final approval/adoption at the next monthly meeting, as required by the existing Articles. See Article VIII of the existing Articles of Incorporation.

The number of votes cast for the amendment and restatement of the Articles by the members was sufficient for approval.

These duly adopted restated Articles of Incorporation supersede the original Articles adopted on 16 June 1964 (which have never been amended until now) and filed with the Florida Department of State on 17 June 1964.

IN WITNESS WHEREOF, the undersigned, does hereby make, subscribe, acknowledge and file these Amended and Restated Articles of Incorporation, hereby declaring and certifying that the facts herein stated are true and that these Amended and Restated Articles of Incorporation have been properly adopted for the purpose of continuing a corporation, not for profit, under the laws of the State of Florida.

DATED this 12 day of July, 2017


Norm Gempel, Commodore

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STATE OF FLORIDA
COUNTY OF LEON

Before me, the undersigned authority duly authorized to take acknowledgments and administer oaths, personally appeared Commodore Norm Gempel, who, after being by me duly cautioned and sworn, upon oath, acknowledged to me that he is the person described in and who executed the foregoing Amended and Restated Articles of Incorporation on behalf of **LANARK VILLAGE BOAT CLUB, INC.**, as well as the certificate required by Section 617.1007(3), Florida Statutes.

WITNESS my hand and official seal on this 12th day of July, 2017.



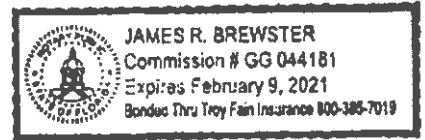
Notary Public

(seal)

James R. Brewster

Notary's Printed Name


My Commission Expires:



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ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for the above stated Corporation, at the place designated in the certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I accept the duties and obligations of Section 617.0501, Florida Statutes.



James R. Brewster, Attorney

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