

[EXTERNAL] 1018-Friends

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To: Info\_Coll, FWHQ <info\_coll@fws.gov>

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Comments for the Federal Register:

As a retired CPA and current treasurer for the Friends of Sherburne National Wildlife Refuge, I understand the need for audits and accurate records. And because not all Friends groups have someone with my background, there may be some whose records are less than professional GAAP reports. That being said, I see no problem in submitting financial records on an annual basis for review as long as that time period matches the fiscal year of the Friends groups. For those groups that are not required to submit the longer 990 tax return, a worksheet requesting needed information would be beneficial. Also, a definition of what constitutes "refuge support" is needed. I have assisted members from a few groups with this determination as I interpret it.

I would also suggest asking for basic information on the process that groups use in approving expenditures and getting donations. In our case, we create a budget with input from refuge staff and board members. This becomes sort of a "wish list" for the following year with special projects being done as funds allow. This budget is approved not only by the board members but also by Friends members at our annual meeting. Even though expenditures are included in the budget, we still vote to approve any that are non-recurring over a certain dollar amount so that there is a record in our board minutes. If there are large projects in the budget, these may require specific requests from donors in addition to our annual appeal. Grants are sometimes available as well.

Because we divide our financial statements and budget into columns of "Operating", "Marketing and Communications", "Advocacy and Outreach", and "Refuge Support". it is easy to see at a glance that the bulk of our expenditures go towards Refuge Support. This makes it helpful to the Service in understanding the positive, measurable impact that Friends groups have on refuges and their surrounding communities each year.

Thank you for allowing comments from those with "boots on the ground".

Respectfully,  
Carol VanHeel  
Treasurer and Membership Chair  
Friends of Sherburne National Wildlife Refuge

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