



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: Friends of Lake Louisa State Park, Inc.
Mailing Address: 7305 US Highway 27, Clermont, FL 34714
Telephone Number: (352) 394-3969 Website Address (if applicable): <http://friendsoflakelouisastatepark.org/>

Statutory Authority:

Section 20.2551, F.S., Citizen support organizations; use of property; audit; public records; partnerships. In summary, the statute specifies the organizational requirements, operational parameters, duties of a CSO to support the Department of Environmental Protection (Department), or individual units of the Department, use of Department property, audit requirements, public records requirements, and authorizes public-private partnerships to enhance lands managed by the Department.

Section 258.015, F.S., Citizen support organizations; use of property; audit. In summary, the statute defines a CSO, requires authorization by the Division of Recreation and Parks, and specifies the use of property. This statute authorizes the Partnerships in Parks (PIP) program for state parks, the program's operational parameters, CSO's operational parameters, and donor recognition.

Brief Description of the CSO's Mission:

To enhance Lake Louisa State Park and actively engage the community through outdoor activities, fundraising and conservation education.

Brief Description of the CSO's Results Obtained:

Purchased a playground for park.
Conducted monthly environmental education programs.
Conducted three special events – Obstacle Trail Challenge, 5K Race, Nature Fest.
Provided firewood, T-shirts and RV decals for sale to park visitors.
Maintained and improved equestrian event area/equestrian campground, butterfly and sensory gardens.

Brief Description of the CSO's Plans for Next Three Fiscal Years:

Continue with current programming of fundraising/outreach events.
Fund gaming area for campground (volleyball, corn hole, horse shoes, etc.)
Begin Fundraising for large pavilion/meeting area

- Copy of the CSO's Code of Ethics attached (*Model provided; see CSO 2014 instructions*)
- Certify the CSO has completed and provided to the Department the organization's most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N/Annual Financial Statement

Friends of Lake Louisa State Park, Inc.
CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of Lake Louisa State Park, Inc. (herein “CSO”) that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist.

- (2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Friends of Lake Louisa State Park, Inc. board members, officers, and employees in the performance of their official duties.

STANDARDS

The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby.

2. Prohibition of Accepting Compensation Given to Influence a Vote

No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses

No CSO board member or officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a CSO board member or officer, as provided by law.

4. Prohibition of Misuse of Position

A CSO board member, officer, or employee shall not corruptly use or attempt to use one's official position or any property or resource which may be within one's trust, or perform official duties, to secure a special privilege, benefit, or exemption.

5. Prohibition of Misuse of Privileged Information

No CSO board member, officer, or employee shall disclose or use information not available to members of the general public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or benefit of any other person or business entity.

6. Post-Office/Employment Restrictions

A person who has been elected to any CSO board or office or who is employed by a CSO may not personally represent another person or entity for compensation before the governing body of the CSO of which he or she was a board member, officer, or employee for a period of two years after he or she vacates that office or employment position.

7. Prohibition of Employees Holding Office

No person may be, at one time, both a CSO employee and a CSO board member at the same time.

8. Requirements to Abstain From Voting

A CSO board member or officer shall not vote in official capacity upon any measure which would affect his or her special private gain or loss, or which he or she knows would affect the special gain or any principal by whom the board member or officer is retained. When abstaining, the CSO board member or officer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the CSO board member or officer to file a memorandum before the vote, the memorandum must be filed with the person responsible for recording the minutes of the meeting no later than 15 days after the vote.

9. Failure to Observe CSO Code of Ethics

Failure of a CSO board member, officer, or employee to observe the Code of Ethics may result in the removal of that person from their position. Further, failure of the CSO to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO.

The balance of FLL's expenses is related to the purchasing of firewood, t-shirts, and administrative activities.

Assets

FLL owns fixed assets with an original cost totaling \$10.7 thousand. There were no purchases of assets in 2012/20-13. Golf cart repairs were expensed during 2012/2013. The table below list the assets owned by the FLL.

<u>Item</u>	<u>Purchase Date</u>	<u>Amount</u>
Golf Cart	9/19/2003	\$1,500.00
Golf Cart	10/1/2011	3,770
Lawn Tractor	12/1/2003	2,000
Vehicles		7,270
Ice Machine	4/1/2011	2,059
Office Equip	9/3/2004	100
Dell Computer	7/16/2005	1,191
Stock Waterer	5/31/2009	63
Furniture & Equipment		3,412
Total		\$10,681.68

2012-2013			
Statement of Cash Receipts, Expenditures, and Scholarships Paid			
			Totals
	Operations	Total Unrestricted net assets	20012 - 2013
Receipts and other support			
Donations	\$ 3,266	\$3,266	\$3,266
Events	11,011	11,011	11,011
Firewood	4,787	4,787	4,787
T-Shirts	2,089	2,089	2,089
Interest Income	86	86	86
Other	74	74	74
Net assets released from restrictions	-	-	-
Total Receipts and other support	21,953	21,953	21,953
Disbursements			
Events	(13,646)	(13,646)	(13,646)
Wood	(2,172)	(2,172)	(2,172)
T-Shirts	(1,160)	(1,160)	(1,160)
Membership/Sales/Tax	(231)	(231)	(231)
General Management & Park Improvements	(4,218)	(4,218)	(4,218)
Assets	-	-	-
Total Disbursements	(21,427)	(21,427)	(21,427)
Change in net assets (equity)	526	526	526
Net Cash at beginning of year	\$30,952		
Net Cash at the end of the year	\$31,478		

2012-2013							
Statement of Functional Expenses			Supporting Services			Totals	
	Program Services	Total Program Services	Management & General	Fundraising	Membership Development	Total Supporting Services	2012-2013
Contracted services							
Construction & design	-	-	-	-	-	-	-
Landscape other Park	-	-	-	-	-	-	-
Other	(8,439)	(8,439)	-	-	-	-	(8,439)
Total Contracted Services	(8,439)	(8,439)	-	-	-	-	(8,439)
Direct expenses							
Event	-	-	-	(8,539)	-	(8,539)	(8,539)
Other Fundraising	-	-	-	-	-	-	-
General Management	-	-	(4,218)	-	-	(4,218)	(4,218)
Taxes	-	-	(152)	-	-	(152)	(152)
Membership Support	-	-	-	-	(74)	(74)	(74)
Other	-	-	-	-	-	-	-
Total direct expenses	-	-	(4,370)	(8,539)	(74)	(12,983)	(12,983)
Total expenses before depreciation	(8,439)	(8,439)	(4,370)	(8,539)	(74)	(12,983)	(21,422)
Depreciation	-	-	-	-	-	-	-
Total expenses after depreciation	(8,439)	(8,439)	(4,370)	(8,539)	(74)	(12,983)	(21,422)
Total Expenses end of year	(8,439)	(8,439)	(4,370)	(8,539)	(74)	(12,983)	(21,422)

	Organization's Name : Friends of Lake Louisa Park	
	Fiscal Year: 20102 - 2013	
	Statement of Assets & Liabilities Resulting from Cash Transactions	
	Year Ended	<u>2012-2013</u>
	Assets	
	Cash:	
	Checking Account	10,882
	Savings Account	20,546
	Petty Cash	50
	Fixed assets, at cost:	10,682
	Total Assets	42,160
	Liabilities and Net Assets	
	Liabilities	
	Sales Tax Payable	-
	Other	-
	Total Liabilities	-
	Net Assets	
	Unrestricted:	42,160
	Total Unrestricted	42,160
	Total Net Assets	42,160
	Total Liabilities & Net Assets	42,160

