



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2015 REPORT
(pursuant to Florida Statute 20.058)**

Citizen Support Organization (CSO) Name: Friends of Lake Louisa State Park, Inc.

Mailing Address: 7305 US Hwy 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:

Built an ADA accessible playground for park.

Conducted monthly environmental education programs.

Conducted three special events – Equine Obstacle Trail Challenge, Equine Poker Ride, 5K Race, Nature Fest, held a fishing clinic.

Provided firewood, T-shirts, fishing poles, tackle, bait, and decals for sale to park visitors.

Maintained and improved equestrian event area/equestrian campground, butterfly and sensory gardens.

Enhanced the Ranger Station lobby area.

Provided environmental educational programs in the community

Created a parking area for the future gaming area at the campground

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.)

Continue 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

Model CSO Code of Ethics – June 2014

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.

Model CSO Code of Ethics – June 2014

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.

Budgets and projected revenue for 2014-2015

- Campfire and music on the beach (2 events) – Budget \$50, revenue \$100
- Trail fun run (first year) – Budget \$200, revenue \$400
- Poker ride (first year) – Budget \$150, revenue \$500
- Volunteer Day – Budget \$150 (if water is not donated), revenue \$0 (labor)
- Nature Fest – Budget \$2500, revenue \$500
- Annual 5K – Budget \$2500, revenue \$3500
- Fishing Clinic (first year) – Budget \$600, revenue \$1200 (30 participants @ \$40 each)
- Kayaking Clinic (first year) – Budget \$100, revenue \$600 (20 participants @ \$30 each)
- K-9 poker hike (first year) – Budget \$150, revenue \$400
- Equine Obstacle Trail Challenge – Budget \$1000, revenue \$1700
- Speaker Series – \$25, revenue \$100
- Membership – Budget \$60, revenue \$1600
- Garden maintenance – Budget \$500, revenue \$0
- Supplies – \$50
- Media/advertisement, etc. – \$200
- Website domain – \$110
- Stickers – Budget \$, revenue \$
- Fishing supplies (New item) – Budget \$400, revenue \$500
- Postcards (New item) – \$40, revenue \$200 (not purchased yet)
- T-shirts – Budget \$1500, revenue \$2000
- Baseball caps (New item) – Not purchased yet
- Books (New item) – Budget \$115, revenue \$150
- Sidewalk to playground – Budget \$3150
- Coca-Cola machines – Budget \$0, revenue \$100
- Wood – Budget \$600, revenue \$950
- Travel/education, etc. – \$1500
- Membership to South Lake Chamber of Commerce – \$150
- BJ's Membership – \$50
- Ink – Budget \$100
- Board of Directors Insurance (first year) – ??

2013/2014 Friends of Lake Louisa State Park Financial Disclosure

The Organization

The Friends of Lake Louisa State Park, Inc. (the FLL) is a not for profit organization incorporated under the laws of the State of Florida and is a tax exempt organization under the Internal Revenue Code. A copy of the official registration and financial information may be obtained from the Division of Consumer Services by calling toll free 1-800-435-7352 within the State. Registration does not imply endorsement, approval or recommendations by the State.

Accounting Policies

The FLL prepares its financial statements using the modified cash-basis of accounting. Under this method, revenues are recognized when collected rather than when earned and expenses generally are recognized when paid rather than when incurred. This basic approach may be modified to include inventory, value of contributed services, fixed assets and related depreciation, liabilities for sales tax, employee payroll and pledges receivable from donors.

Due to the fact that t-shirts are often given away to volunteers at events and for other promotional purposes the FLL expenses all t-shirts when purchased.

Cash Position

During the 2013/2014 fiscal year the FLL moved its primary bank accounts from SunTrust to Green Bank. The FLL ended the 2013/2014 fiscal year with three active bank accounts:

- 1) First Green Bank (FGB) Checking Account
- 2) FGB Savings Account
- 3) Note, the balance of the funds in the Capital One Savings Account were used to purchase playground equipment that was installed within the park in 2014.

The FLL began the fiscal year with \$32.4 thousand. During the fiscal year FLL raised \$22.8 thousand through fund raising activities. Cash expenditures totaled \$15.3 thousand for the fiscal year. As mentioned above the FLL spent \$25.0 thousand on the purchase and installation of playground equipment in the park. At the end of the fiscal year the checking account totaled \$9 thousand and the savings account totaled \$5 thousand.

\$50 dollars of petty cash is maintained at the ranger station in order to make change for visitors who wish to make a contribution or to support t-shirt fundraising.

The FLL ended the fiscal year with \$14.1 thousand on hand. Please see table below.

	Checking <u>SunTrust</u>	Savings <u>SunTrust</u>	Savings <u>ING</u>	Checking <u>FGB</u>	Savings <u>FGB</u>	Petty <u>Cash</u>	<u>Total</u>
6/30/2013	\$ 10,881.79	\$ 295.00	\$ 20,251.49	\$ -	\$ -	\$ 50.00	\$ 31,478.28
<u>Transfers</u>							
In	\$ 20,562.31	\$ -	\$ -	\$ 6,819.74	\$ 5,000.00	\$ -	\$ 32,382.05
Out	\$ (11,819.74)	\$ (250.03)	\$ (20,312.28)	\$ -	\$ -	\$ -	\$ (32,382.05)
<u>Operations</u>							
Fundraising	\$ 15,467.52	\$ -	\$ -	\$ 7,289.62	\$ -	\$ -	\$ 22,757.14
Expenses	\$ (10,126.18)	\$ (44.97)	\$ -	\$ (5,098.77)	\$ -	\$ -	\$ (15,269.92)
Playground	\$ (24,965.70)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (24,965.70)
Interest	0	\$ -	\$ 60.79	0	\$ 1.30	\$ -	\$ 62.09
6/30/2014	\$ -	\$ -	\$ 0.00	\$ 9,010.59	\$ 5,001.30	\$ 50.00	\$ 14,061.89

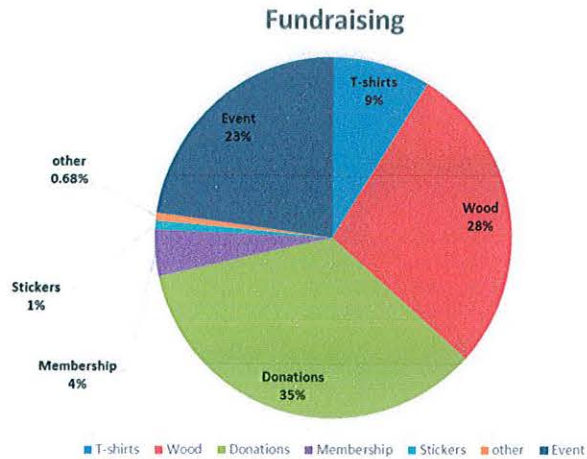
2013/2014 Fund Raising Activities

During the 2012/2013 fiscal year FLL raised \$21.9 thousand FLL primarily raises funds from four different activities:

- 1) Revenues from t-shirts
- 2) Donations from Firewood
- 3) Hosting Park Events
- 4) Donations

Typically FLL hosted events during the year:

- 1) 5K Run
- 2) Equestrian Obstacle Trail Course (OTC)
- 3) 1 Field Day



The chart above illustrates that 23% of FLL's revenue was generated by hosting events. Event revenue is earned through charging participants an entrance fee, donations/sponsorships and the sale of food.

The donations from campers and park visitors in exchange for receiving fire wood accounted for 28% of revenue.

Donations accounted for 35% of the funds generated by FLL to benefit Lake Louisa State Park. These donations are offered by members of the community, Central Florida businesses and charitable organizations.

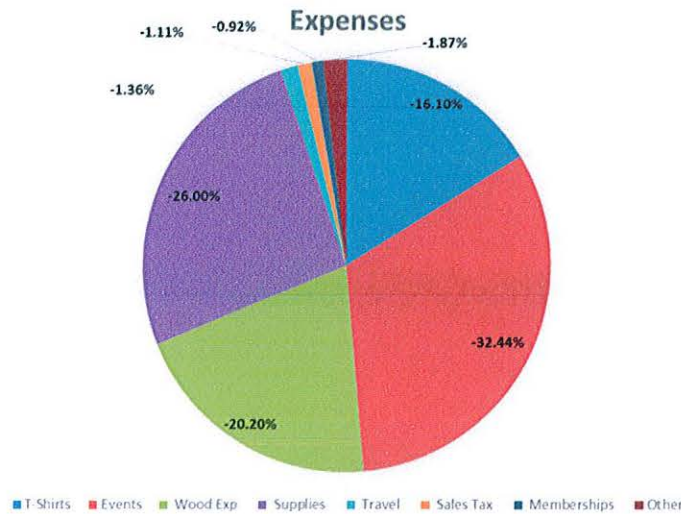
FLL sells t-shirts to park visitors for. T-shirt sells accounted for 9% of revenue.

Other revenue is primarily driven by membership fees and the sale of stickers (FLL began selling stickers along with t-shirts in the ranger station during 2014).

2013/2014 Operating Expenses

During the fiscal year the FLL spent **\$25 thousand on playground equipment**, this expense was outside the normal expenses typically incurred by the FLL.

The chart below illustrates the typical expenses of FLL which totaled \$15.3 thousand. The chart below illustrates the allocation of expenses during the 2013/2014 fiscal year.



32% of FLL's went to support Events during the fiscal year (Spring Fest, OTC and 5ks). 26% of were supplies, these expenses are primarily related to the funding of landscaping, the purchase of supplies or the funding of park projects.

Approximately 20% of expenses were in support of purchasing firewood for sale in the ranger station. 16% of expenses were related to purchasing t-shirts which are available for sale in the ranger station.

The balance of FLL's expenses is related to administrative activities.

Other Financial Statements

<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

Organization's Name : Friends of Lake Louisa Park

Fiscal Year: 2013 - 2014

Statement of Assets & Liabilities Resulting from Cash Transactions

Year Ended	<u>2013-2014</u>
Assets	
Cash:	
Checking Account	9,011
Savings Account	5,001
Petty Cash	50
Fixed assets, at cost:	10,682
Total Assets	24,744
Liabilities and Net Assets	
Liabilities	
Sales Tax Payable	-
Other	-
Total Liabilities	-
Net Assets	
Unrestricted:	24,744
Total Unrestricted	24,744
Total Net Assets	24,744
Total Liabilities & Net Assets	24,744

2013-2014

Statement of Cash Receipts, Expenditures, and Scholarships Paid

	Totals		
	Operations	Total Unrestricted net assets	20012 - 2013
Receipts and other support			
T-shirts	\$ 1,995	-	\$ 1,995
Wood	6,344	-	\$ 6,344
Donations	7,939	-	\$ 7,939
Membership	949	-	\$ 949
Stickers	182	-	\$ 182
Event	5,193	-	\$ 5,193
other	155	-	\$ 155
Net assets released from restrictions	-	-	\$ 0
Total Receipts and other support	22,757	-	22,757
Disbursements			
T-Shirts	(2,458)	-	(2,458)
Events	(4,953)	-	(4,953)
Wood Exp	(3,085)	-	(3,085)
Supplies	(3,970)	-	(3,970)
Travel	(208)	-	(208)
Sales Tax	(170)	-	(170)
Memberships	(140)	-	(140)
Other	(223)	-	(223)
Playground	(24,966)	-	(24,966)
Assets	-	-	-
Total Disbursements	(40,174)	(40,174)	(40,174)
Change in net assets (equity)	(17,416)	(17,416)	(17,416)
Net Cash at beginning of year	\$ 31,478.28		
Net Cash at the end of the year	\$ 14,062		

2013-2014

Statement of Functional Expenses

	Program Services	Total Program Services	Supporting Services			Total Supporting Services	Totals
			Management & General	Fundraising	Membership Development		2012-2013
Contracted services							
Construction & design	-	-	-	-	-	-	-
Landscape other Park	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Contracted Services	-	-	-	-	-	-	-
Direct expenses							
T-Shirts	-	-	-	(2,458)	-	(2,458)	(2,458)
Events	-	-	-	(4,953)	-	(4,953)	(4,953)
Wood Exp	-	-	-	(3,085)	-	(3,085)	(3,085)
Supplies	-	-	(3,970)	-	-	(3,970)	(3,970)
Travel	-	-	(208)	-	-	(208)	(208)
Sales Tax	-	-	-	(170)	-	(170)	(170)
Memberships	-	-	-	-	(140)	(140)	(140)
Other	-	-	(285)	-	-	(285)	(285)
Playground	-	-	-	-	-	-	-
Total direct expenses	-	-	(4,463)	(10,667)	(140)	(15,270)	(15,270)
Total expenses before depreciation	-	-	(4,463)	(10,667)	(140)	(15,270)	(15,270)
Depreciation	-	-	-	-	-	-	-
Total expenses after depreciation	-	-	(4,463)	(10,667)	(140)	(15,270)	(15,270)
Total Expenses end of year	-	-	(4,463)	(10,667)	(140)	(15,270)	(15,270)
Playground							(24,966)
Total							(40,236)