



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: Friends of Little Manatee River Park, Inc.
Mailing Address: 215 Lightfoot Road Wimauma, Fl. 33598
Telephone Number: 813-841-4218 Website Address (if applicable): N/A

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 promote and improve the park so as to enhance the visitor's park experience while working with and supporting the park staff.

Brief Description of the CSO's Results Obtained:

During the life of our CSO, we have funded and completed many projects to improve the park including building a new equestrian parking lot, building new horse stables, improvements to laundry facilities, providing new tools for park staff such as communication radios and office copiers, funded several educational and informational displays and programs and held many events to promote user ship and awareness of the park.

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

To hold several events to raise funds for the park and promote increased park awareness and visitation. To support the needs of the park with funding and volunteer efforts. To improve the park with new projects, infrastructure and systems as needed and determined by the CSO board and the park manager.

x Copy of the CSO's Code of Ethics attached (*Model provided; see CSO 2014 instructions*)

x 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 Little Manatee River Park, Inc. CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of Little Manatee River 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 Little Manatee River 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.

Statement of Accomplishments and Goals
Friends of the Little Manatee River State Park, Inc.
Fiscal Year 2013

Organization Information

The Friends of the Little Manatee River State Park, Inc.
215 Lightfoot Road
Wimauma, Fl. 33598

	Phone	E-Mail
Current President : Cathy Moore	813-677-9291	CBMorse@AOL.com
Treasurer: Brian Ruddeforth	813-634-2228	Brian@TheCanoeOutpost.com

Total Membership : 12
Estimated Volunteer hours: 725

2013 Summary of Accomplishments

- 1) Aided the park extensively with maintenance and repairs of equipment necessary for park operations but not funded in the current budget.
- 2) Purchased new capital items to improve park operations including a new golf cart and hand held radios for better communication between rangers.
- 3) Held several special events to promote the park and raise funds for projects. These included a new music festival event.
- 4) Funded and constructed 3 new informational and educational kiosks.
- 5) Maintained equestrian trails system and improved trail markers.

2014 Summary of Goals

- 1) Maintain and improve the equestrian trails systems..
- 2) Hold several special fund raising events to promote the park and raise revenue.
- 3) Expand volunteer participation in the park.
- 4) Complete the new campsite expansion.
- 5) Work with the new park manager to increase community involvement with and awareness of the park.

Organization's Name : Friends of the Little Manatee River State Park

Fiscal Year: 2013

Statement of Assets & Liabilities Resulting from Cash Transactions

	Year Ended	2013	2012
Assets			
Cash:			
Checking Account		21,837	20,124
Petty Cash Accounts		87	216
Savings Account			
Money Market Account			
Investments, at cost: (Note 3)			
Stocks			
Bonds			
Mutual Funds			
CDs			
Inventories, at cost			
Fixed assets, at cost:			
Property			
Other			
Total Assets		<u>21,924</u>	<u>20,340</u>
Liabilities and Net Assets			
Liabilities			
Debt			
Total Liabilities		<u>0</u>	<u>0</u>
Net Assets			
Unrestricted:		21,924	20,340
Available for operations			0
Designated for long term investment			
Total Unrestricted		<u>21,924</u>	<u>20,340</u>
Temporarily restricted net assets			
Permanently restricted net assets			
Total Restricted Assets		<u>0</u>	<u>0</u>
Total Net Assets		<u>21,924</u>	<u>20,340</u>
Total Liabilities & Net Assets		<u>21,924</u>	<u>20,340</u>

Statement of Functional Expenses
Friends Of The Little Manatee River State Park Inc.

Fiscal Year 2013

	Supporting Services							Totals	
	Total Program Services	Management & General	Fundraising	Membership Development	Community Outreach & Support	Ice/Wood Program	Total Supporting Services	2013	2012
Personnel expenses									
Payroll taxes & employee benefits		0					0	0	0
Total salaries & related expense	0	0	0	0	0		0	0	0
Contracted services									
Construction & design		0					0	0	0
Landscape		0					0	0	0
Other		0					0	0	0
Total Contracted Services	0	0	0	0	0		0	0	0
Direct expenses									
Materials, supplies, equipment & rentals	6,538	6,538					0	6,538	1,608
Printing & publications		0					0	0	0
Conferences, conventions & meetings		0					0	0	0
Postage, shipping & messenger		0					0	0	0
Food, entertainment & meals		0				23	23	23	27
Purchase for re-sale		0				4,281	4,281	4,281	1,413
Travel		0					0	0	0
Repairs & equipment maintenance	2,052	2,052					0	2,052	2,635
Insurance		0					0	0	0
Rent & utilities		0					0	0	0
Advertising		0					0	0	0
Professional fees, trainers & demonstrators	250	250					0	250	0
Office expenses	0	0	129				129	129	0
Telephone		0					0	0	0
Miscellaneous		0		0			0	0	0
Total direct expenses	8,840	8,840	129	0	0	23	4,434	13,274	5,683
Total expenses before depreciation	8,840	8,840	129	0	0	23	4,434	13,274	5,683
Depreciation		0					0	0	0
Total expenses after depreciation	8,840	8,840	129	0	0	23	4,434	13,274	5,683
Total Expenses beginning of year		0					0	0	0
Total Expenses end of year	8,840	8,840	129	0	0	23	4,434	13,274	5,683

Statement of Functional Expenses, Program Services detail
Friends of the Little Manatee River State Park

Fiscal Year 2013

	Program Services					Totals	
	Field Entrance & Trails	3 Kiosk project	Park Materials & Supplies	Educational Programs	Total Program Services	2013	2012
Personnel expenses							
Payroll taxes & employee benefits							
Total salaries & related expense							
Contracted services							
Construction & design							
Landscape							
Other							
Total Contracted Services							
Direct expenses							
Materials, supplies, equipment & rentals	701	1,562	3,773	501	6,538	6,538	1,608
Printing & publications					0	0	0
Conferences, conventions & meetings					0	0	0
Postage, shipping & messenger					0	0	0
Food, entertainment & meals					0	0	
Purchase for re-sale					0	0	
Travel					0	0	0
Repairs & equipment maintenance			2,052		2,052	2,052	
Insurance					0	0	0
Rent & utilities					0	0	0
Advertising					0	0	0
Professional fees, trainers & demonstrators				250	250	250	0
Office expenses					0	0	0
Telephone					0	0	0
Miscellaneous					0	0	0
Total direct expenses	701	1,562	5,826	751	0	8,840	1,608
						0	0
Total expenses before depreciation	701	1,562	5,826	751	0	8,840	1,608
Depreciation						0	0
Total expenses after depreciation	701	1,562	5,826	751	0	8,840	1,608
Total Expenses beginning of year							
Total Expenses end of year							

Statement of Cash Receipts, Expenditures, and Scholarships Paid
Friends of the Little Manatee River State Park Inc.

Fiscal Year 2013

	Unrestricted net assets				Totals	
	Operations	Designated for long term investment	Total Unrestricted net assets	Temporarily restricted net assets	Permanently restricted net assets	
						2013 2012
Receipts and other support						
Contributions	0		0			0 150
Grant	1,000		1,000			1,000 0
Membership dues	150		150			150 90
Fees			0			0 0
Special Events & Program Revenue:	9,913		9,913			9,913 5,639
Less expenses incurred for special events	3,849		3,849			3,849 2,074
Net Special Events & Program Revenue	6,064		6,064		0	6,064 3,565
Non-concession sales	6,331		6,331			6,331 4,232
Concession sales	1,202		1,202			1,202 0
Value of Contributed Services:						
Governmental support			0			0 0
Non governmental support			0			0 0
Investment and dividends:						
Dividends and Interest income	0		0			0 0
Gain on sale of investments			0			0 0
Other	111		111			111 331
Net assets released from restrictions			0			0 0
Total Receipts and other support	14,858	0	14,858	0	0	14,858 8,368
Disbursements						
Program services	8,840		8,840			8,840 1,608
Management and general	4,434		4,434			4,434 4,076
Fundraising			0			0 0
Membership-Development			0			0 0
Total Disbursements	13,274	0	13,274	0	0	13,274 5,684
Change in net assets	1,584	0	1,584	0	0	1,584 2,684
Net assets at beginning of year						20,340 17,656
Net assets at the end of the year						21,924 20,340

Friends of the Little Manatee River State Park Inc.
Financial Disclosure Statements
Fiscal Year 2013

Organization

The Friends of the Little Manatee River State Park Inc., hereafter called "The Friends", is a non-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.

The Friends is primarily funded through membership dues, contributions, incidental resale of items and or services such as fire wood, primarily to park visitors and several special events. The revenues are used to fund projects directly beneficial to the Park such as capital improvements.

Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared using a modified cash basis. Revenues are recognized when received and expenses are recorded when paid. Donated non-cash items are recorded at estimated fair market value.

The Friends are a small CSO with revenues well under the limits for IRS 990 filings and annual audits. Financial records are available for inspection by the public by contacting The Friends President or Treasurer.

Basis of Presentation

Net assets and revenues and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of The Friends and changes therein are classified and reported as follows:

Unrestricted net assets – those assets available for operational and program expenses
at the direction of the CSO board

Temporarily restricted net assets – those assets being held for use on a specific
program or operational expense

Permanently restricted net assets – those assets held for the long term benefit of a
specific program or expenditure

Investments & Assets

The Friends currently holds no investments other than cash accounts for general operations and has no restricted assets.

Related Party Transactions

There are no related party transactions currently.