

#### Florida Department of Environmental Protection

# CITIZEN SUPPORT ORGANIZATION 2015 REPORT

(pursuant to Florida Statute 20.058)

Citizen Support Organization (CSO) Name: Friends of Little Manatee River Park, Inc.							
Mailing Address:	18001 S. US Hwy 3	01 Wimauma, FL 33598					
	-						
Telephone Number:	813-841-4218	Website Address (if applicable): FriendsOfTheLittleManatee.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 support and enhance the operation and facilities of the park in order to protect the resource, provide for responsible use and awareness of the resource by the public and to improve the visitor experience.

**Brief Description of the CSO's Results Obtained:** During the year we have supported the park with expenditures to repair and maintain equipment used in the park. We have maintained the equestrian trail system and expanded equestrian obstacle course. We have held 6 fundraising events and provided support services for 2 additional park events. We have provided educational materials, food and tools for community education programs within 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.

- ☑ 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 the Little Manatee River Park, Inc. CODE OF ETHICS

#### **PREAMBLE**

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

#### 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.

# Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-1150

2014

Open to Public Inspection

Department of the Treasury Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A	or the	2014 calendar year, or tax year beginning Tankary   , 2014, and ending Dec	em be	r 3( ,20	14
В	Check if a	pplicable: C Name of organization		ntification number	
	Address o			14 234.	
	Name cha	ephone nu	mber	<del></del>	
	Initial retu	1800/ S. US HWY 30/	- 84	11-4218	
	Final retu Amended	oup Exen			
		10. 1/h acc 10. 12 22 620	ımber ▶		
G /	Accoun		WOLDSTON ST.	the organization	ic not
IV	Vebsite			ch Schedule B	15 1101
JT	ax-exer			-EZ, or 990-PF).	
		organization: Corporation Trust Association Other	y ( 1 ( 1 ( 1 ( 1 ( 1 ( 1 ( 1 ( 1 ( 1 (		-
LA	dd line	s 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total asset	S		
(Par	t II, col	umn (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ	▶ ¢	20 966	.74
	art I	Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instru	ıctions	for Part I)	
		Check if the organization used Schedule O to respond to any question in this Part I	20110110	ior r are ij	. 🛛
	1	Contributions, gifts, grants, and similar amounts received	11		- 120
	2	Program service revenue including government fees and contracts	2		
	3	Membership dues and assessments	3	00	.00
	4	Investment income	4	80	- 00
	5a	Gross amount from sale of assets other than inventory   5a	_		
	b	Less: cost or other basis and sales expenses	-		
	С	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c		
	6	Gaming and fundraising events	30		-
	а	Gross income from gaming (attach Schedule G if greater than			
ne	( E) 61	\$15,000)			
Revenue	b	Gross income from fundraising events (not including \$ of contributions			
3ev		from fundraising events reported on line 1) (attach Schedule G if the			
-		sum of such gross income and contributions exceeds \$15,000)   6b   (3 40 9 . 89			
	С	Less: direct expenses from gaming and fundraising events 6c 9563 . 89			
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract			
,		line 6c)	6d	3846.	00
	7a	Gross sales of inventory, less returns and allowances   7a   6157.00	00		
	b	Less: cost of goods sold	1		
	С	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	2714,	00
	8	Other revenue (describe in Schedule O)	8	1319.8	
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	7959	
	10	Grants and similar amounts paid (list in Schedule O)	10	(1)11	0 –
	11	Benefits paid to or for members	11		
S	12	Salaries, other compensation, and employee benefits	12		
Expense	13	Professional fees and other payments to independent contractors	13		
be	14	Occupancy, rent, utilities, and maintenance	14		
Ě	15	Printing, publications, postage, and shipping	15	Hallest (flor	
	16	Other expenses (describe in Schedule O)	16	7225 .	88
	17	Total expenses. Add lines 10 through 16	17	7225 1	28
<sub>s</sub>	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	733.9	7
set	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with		12211	
ASS		end-of-year figure reported on prior year's return)	19	21 92	4.
Net Assets	20	Other changes in net assets or fund balances (explain in Schedule O)	20	21,12	10
Z	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	22.65	8.
For	Paperv	work Reduction Act Notice, see the separate instructions. Cat. No. 106421		Form <b>990-EZ</b>	

1 Media - Condidentico dell'informazioni di pri						
Form 990-EZ (2014)						Page 2
Part II Balance Sheets (see the instructions for Part II)						
Check if the organization used Schedul			. 🗆			
			(A) Beginning of year		(B) End of year	ar
22 Cash, savings, and investments	· · · · · · · · · · · · · · · · · · ·		21924	22	2245	8
23 Land and buildings	· · · · · · · · · · · · · · · · · · ·			23		
24 Other assets (describe in Schedule O)	* * * * * * *		17. II. W.	24		
25 Total assets				25		
<ul> <li>Total liabilities (describe in Schedule O)</li> <li>Net assets or fund balances (line 27 of column</li> </ul>				26		
The second of th			21 924	27	2265	8
	npiisnments (see ti	ne instructions for I	Part III)		-	
Check if the organization used Schedule	e O to respond to a	iny question in this	Part III	/Regu	Expenses uired for section	un.
What is the organization's primary exempt purpose?  Describe the organization's program service accomplete.	to support and	enhance the	Little	501(0	c)(3) and 501(c	(4)
Describe the organization's program service accomple	lishments for each o	of its three largest p	rogram services,		nizations; optic	nal for
as measured by expenses. In a clear and concise r persons benefited, and other relevant information for e	nanner, describe th	e services provided	d, the number of	other	S.)	
28 Fund raising events to b		1 1 11 1	16			
fund Park Projects and						
and usage of the PONK	vicos and +	o increase e	awareness			
	t includes foreign gr	ante chock horo		28a	956	8.89
29 pircet financial park suppo	or + for repair	ants, check here .		208	104-	
of vital park equipment			ENANEC		i i	
	40-110/143	114010.6				
(Grants \$ ) If this amoun	t includes foreign gra	ants check here		29a	4682	.16
	educationa		the last	234	1000	114
	La vi cut. ioiot	7.00-10	The June			
(Grants \$ ) If this amount	t includes foreign gra	ants, check here .	• □	30a	1050	0.03
31 Other program services (describe in Schedule O)						
(Grants \$ ) If this amount	t includes foreign gra	ants, check here .	▶ □	31a		
32 Total program service expenses (add lines 28a				32	1529	6.08
Part IV List of Officers, Directors, Trustees, and Ke	y Employees (list eac	h one even if not comp	oensated-see the in	nstruc	tions for Par	t IV)
Check if the organization used Schedule	e O to respond to a	ny question in this	Part IV			
N STAG	(b) Average	(c) Reportable compensation	(d) Health benefits,			
(a) Name and title	hours per week devoted to position	(Forms W-2/1099-MISC)	contributions to employ benefit plans, and			
	devoted to position	(if not paid, enter -0-)	deferred compensation	n	8	
cathy morec			a a		0	
president	-	U	0		9	
Judy Everidge	10					
vice president	1.7					
Brian Ruddeforth	- 2					
Treasurer sandy Fail						
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Secretary Bob Bradley Director						
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Part		s in th	ne	
S <u>— 11— 1840.000</u>	instructions for Part V) Check if the organization used Schedule O to respond to any question in this	s Part	1	Na
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	1	Yes	No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the			7
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business	34		2
b	activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a 35b		+
C	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a b	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
38a	Did the organization file <b>Form 1120-POL</b> for this year?	37b 38a		ナ
b 39	If "Yes," complete Schedule L, Part II and enter the total amount involved	_		
a b	Initiation fees and capital contributions included on line 9			
40a	Gross receipts, included on line 9, for public use of club facilities			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		+
С	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	40b		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization			
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		7
41 42a	List the states with which a copy of this return is filed ► Florida  The organization's books are in care of ► Brian Ruddeforth  Telephone no. ► 81		(1- /	(21)
b	Located at ► 1800 ( US Hwy 301 S. wi mauna F1 . ZIP + 4 ► 32 At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	598		
	If "Yes," enter the name of the foreign country: ►  See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and	42b		1
С	Financial Accounts (FBAR).  At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c		4
43	If "Yes," enter the name of the foreign country:  Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year			
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be		Yes	2010 CONTRACTOR
2	completed instead of Form 990-EZ	44a		+
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		2
d	Did the organization receive any payments for indoor tanning services during the year?  If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44c		ド
45a b	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		¥
2	meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	AE'-		(/
		45b m 990	-EZ	(2014)

#### SCHEDULE O (Form 990 or 990-EZ)

#### Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service ► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

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Part 1 line 8 ! Income fr				∉13	319.0	85	
Part 1 line 16 ! other ex		/					
General supplies					4	\$ 525	.94
maintenance of fa	rk equip	ment			#	2981	,00
Park suffort item					#	1701	16
Park educationals	upport				#	1050	03
(ceognition					\$(	91 .	9
Park - trail and ob	stical ex	Penses			#	538.1	3
marketing and inter	net expen	ses			4	338.	23
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#### SCHEDULE A (Form 990 or 990-EZ)

# **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service ► Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization Employer identification number Friends of Little Manitee River Park, INC. 59 - 344 2343 Reason for Public Charity Status (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 6 MAn organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 9 An organization that normally receives: (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions-subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV. Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III, functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations . . Provide the following information about the supported organization(s). (i) Name of supported organization (ii) EIN (iii) Type of organization (iv) Is the organization (v) Amount of monetary (described on lines 1-9 listed in your governing support (see other support (see above or IRC section document? instructions) instructions) (see instructions)) Yes No (A) (B) (C) (D) (E)

Part II

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.) Section A. Public Support Calendar year (or fiscal year beginning in) (a) 2010 (b) 2011 (c) 2012 (d) 2013 (e) 2014 (f) Total Gifts, grants, contributions, and 0 80 membership fees received. (Do not include any "unusual grants.") . . . Tax revenues levied 2 organization's benefit and either paid to or expended on its behalf . . . The value of services or facilities 639 furnished by a governmental unit to the organization without charge . . . . 4 Total. Add lines 1 through 3. . . . 5 The portion of total contributions by person (other than governmental unit publicly supported organization) included on line 1 that exceeds 2% of the amount 0 shown on line 11, column (f) . . . . Public support. Subtract line 5 from line 4. Section B. Total Support Calendar year (or fiscal year beginning in) ▶ (a) 2010 (b) 2011 (c) 2012 (d) 2013 (e) 2014 (f) Total 7 Amounts from line 4 . . . . . . 719 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . . . . . . . . . Net income from unrelated business activities, whether or not the business is regularly carried on . . . . . Other income. Do not include gain or 10 loss from the sale of capital assets (Explain in Part VI.) . . . . . . . 719.00 11 Total support. Add lines 7 through 10 12 20996,74 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) Section C. Computation of Public Support Percentage 14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) . . . . Public support percentage from 2013 Schedule A, Part II, line 14 . . . . . . . . . . . . . . . 15 15 % 331/3% support test -2014. If the organization did not check the box on line 13, and line 14 is 331/3% or more, check this M b 331/3% support test-2013. If the organization did not check a box on line 13 or 16a, and line 15 is 331/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . . . . . П 10%-facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported 10%-facts-and-circumstances test-2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see 18

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)