



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2014 REPORT**

IMPLEMENTATION OF COMMITTEE SUBSTITUTE SENATE BILL 1194

Citizen Support Organization (CSO) Name: Friends of Lovers Key, Inc.

Mailing Address: 8700 Estero Blvd., Fort Myers Beach, Florida 33931

Telephone Number: 513 777-9712 (President) Website Address (if applicable): friendsofloverskey.com

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 protect, preserve, and support Lovers Key State Park by generating and employing additional resources and support which are in the best interests of the park through events and activities including special work projects, special programs, special events, outreach programs, educational and scientific research, activities and communications, guided tours as well as those activities or events which are designed to meet the additional areas of park needs recommended by the Division of Recreation and Parks and/or the Park Manager of Lovers Key State Park.

Brief Description of the CSO's Results Obtained:

Provided resources and support for the park including funds for additional electric UTVs, push mower, tram windows, new copier, and employee/volunteer recognition. FOLKS supported the native plant nursery, sea turtle and shorebird conservation efforts, and the parks annual Great Outdoor Adventure Day event as well as provided volunteers for daily maintenance needs, interpretive programming, tram operation, and event planning. Hosted three major activities including the 5K Race, Valentine Vow Renewal and shirt sales. An effort has also been established to raise funds through a capital campaign to construct a new Visitors Center. In addition, FOLKS enhances community awareness by participating in three local Chamber Of Commerce.

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

Continue to raise funds to support park's interpretive and resource management programs. Meet special park needs including employee/volunteer recognition. Continue to raise public awareness and support of Lovers Key State Park in the local community. Continue to support the native plant nursery, sea turtle and shorebird conservation efforts. Identify additional major fund raising activities. Accelerate capital campaign efforts to identify donors and solicit funds to build a new Visitors Center at Lovers Key.

Copy of the CSO's Code of Ethics attached

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 Lovers Key, Inc.

CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of Lovers Key, Inc. (herein “CSO/FOLKS”) 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/FOLKS 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/FOLKS 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/FOLKS. 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 Lovers Key, 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/FOLKS board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

No CSO/FOLKS 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/FOLKS board member, officer, or employee would be influenced thereby.

2. Prohibition of Accepting Compensation Given to Influence a Vote

No CSO/FOLKS 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/FOLKS board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses

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

4. Prohibition of Misuse of Position

A CSO/FOLKS 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/FOLKS 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/FOLKS board or office or who is employed by a CSO/FOLKS may not personally represent another person or entity for compensation before the governing body of the CSO/FOLKS 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/FOLKS employee and a CSO/FOLKS board member at the same time.

8. Requirements to Abstain From Voting

A CSO/FOLKS 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/FOLKS 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/FOLKS 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/FOLKS Code of Ethics

Failure of a CSO/FOLKS 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/FOLKS to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO/FOLKS.

Statement of Accomplishments and Goals

Name of Citizen Support Organization Friends of Lovers Key, Inc **Fiscal year** 2013
Address 8700 Estero Blvd
City, State, Zip Fort Myers Beach, FL 33931
Estimated Volunteer Hours 2,773 **Total Membership** 410

Please attach a current list of Citizen Support Organization Board Members.

(Include name, address, phone, and email address)

Please see attached documentation

Provide a summary of accomplishments. (Attach additional pages as needed)

(Accomplishments based on previous year's goals: short term and long term)

Conducted the 8th annual Turtle Trot 5K Race - earned \$7000 with a record 400 runners
Supported the Great Outdoor Adventure Day
Conducted the 4th Annual Valentine's Vow Renewal Event
Purchased for the park : Electric Club Car
Hired Suarez & Associates as a fundraising consultant
Met with Johnson Engineering to develop a partnership for the Visitor Center
Applied for three grants, was awarded one, waiting to hear on the other two
Continued webpage updates and newsletter to members and community
Continued membership with three area Chamber of Commerce

Provide the summary of goals for the upcoming year. (Attach additional pages as needed)

(Goals based on reporting year's accomplishments and identified short and long term goals)

Support Capital Campaign Committee to develop marketing materials, board training, friendraise and fundraise a goal of \$50K in support of the Visitor Center
Support three major fundraisers (Vow Renewal, 5K Race, t-shirt sales) and identify a fourth opportunity
All Board members will serve on a committee and/or assume a committee chair during 2014.
Support shorebird and sea turtle nesting and native plant nursery as reflected on approved budget.
Work with park management to promote volunteer and staff recognition as reflected in approved budget
Work with park management to enhance community awareness and preservation of park. Increase community awareness by joining and networking at local events and Chamber of Commerce (3 in area)

Friends of Lovers Key State Park, Inc
Goals for 2014

1. Support the Capital Campaign Committee in its objective to develop marketing materials, conduct training of the board, organize a donor list, and reach a fundraising goal of \$50,000 in support of a new Lovers Key Visitors Center.
2. Support the three major fundraisers for the FOLKS Budget and Visitor Center Fund: Valentine's Vow Renewal, Turtle Trot 5K Race and T-shirt sales. Identify a fourth opportunity for fundraising that can be implemented in 2015.
3. All FOLKS Board members will serve on a committee and/or assume a committee chair or Board officer position during 2014.
4. Support shorebird, sea turtle nesting, and native plant nursery projects at a level reflected in the FOLKS 2014 approved budget.
5. Work with park management to promote volunteer recognition and appreciation as reflected in the FOLKS 2014 approved budget.
6. Work with park management to enhance community awareness and preservation of the park. Increase community awareness by joining and networking at local Chamber of Commerce's (Fort Myers Beach, Bonita Springs, Estero).

Organization's Name : Friends of Lovers Key, Inc.

Fiscal Year: 2013

Statement of Assets & Liabilities Resulting from Cash Transactions

	Year Ended	2013	2012
Assets			
Cash:			
Petty Cash		50.00	
Checking Account		27,605.17	33,101.83
Savings Account		19,173.48	7,212.10
Money Market Account		0.00	0.00
Investments, at cost: (Note 3)			
Stocks		0.00	0.00
Bonds		0.00	0.00
Mutual Funds		0.00	0.00
CDs		119,460.56	117,435.66
Inventories, at cost			
Shirts		5,061.45	
Fixed assets, at cost:			
Property		0.00	0.00
Other		0.00	0.00
Total Assets		<u>171,350.66</u>	157,749.59

Liabilities and Net Assets

Liabilities

Debt		0.00	
Total Liabilities		<u>0.00</u>	

Net Assets

Unrestricted:

Available for operations		38,956.05	39,254.58
Designated for long term investment		113,221.13	111,282.91
Total Unrestricted		<u>152,177.18</u>	150,537.49

Temporarily restricted net assets		19,173.48	7,212.10
Permanently restricted net assets		0.00	0.00
Total Restricted Assets		<u>19,173.48</u>	7,212.10

Total Net Assets		<u>171,350.66</u>	157,749.59
Total Liabilities & Net Assets		<u>171,350.66</u>	157,749.59

Statement of Cash Receipts, Expenditures, and Scholarships Paid

	Unrestricted net assets		Temporarily restricted net assets	Permanently restricted net assets	Totals	
	Operations	Designated for long term investment			Total Unrestricted net assets	2013
Receipts and other support						
Contributions	8,326.00		8,326	355.00	8,681.00	10,858.51
Grant	2,827.66		2,827.66	5,500.00	8,327.66	800.00
Membership dues	12,359.00		12,359.00	0.00	12,359.00	11,800.00
Fees						
Special Events & Program Revenue:	17,861.25		17,861.25	0.00	17,861.25	13,325.00
Less expenses incurred for special events	5,902.58		5,902.58	0.00	5,902.58	5,635.91
Net Special Events & Program Revenue	11,958.67		11,958.67	0.00	11,958.67	7,689.09
Non-concession sales	18,917.00		18,917.00		18,917.00	23,801.32
Concession sales						
Value of Contributed Services:						
Governmental support	11,685.40		11,685.40		11,685.40	7,788.87
Non governmental support	52,271.05		52,271.05		52,271.05	
Investment and dividends:	86.68			1,945.18	2,031.86	1,917.54
Dividends and Interest income						
Gain on sale of investments						
Other						
Net assets released from restrictions						
Total Receipts and other support	60,377.59		60,377.59	7,800.18	68,177.77	62,502.37
Disbursements						
Program services	19,261.52		19,261.52	2,443.75	21,705.27	11,366.45
Management and general	1,399.00		1,399.00	1,122.11	2,521.11	2,438.59
Fundraising	23,662.00		23,662.00	11,450.72	35,112.72	13,592.04
Membership-Development	300.05		300.05	0.00	300.05	476.27
Total Disbursements	44,622.57		44,622.57	15,016.58	59,639.15	27,873.35
Change in net assets	15,755.02		15,755.02	-7,216.40	8,538.62	34,629.02
Net assets at beginning of year	157,749.20		157,749.20	0.00	157,749.59	123,110.18
Net assets at the end of the year	173,504.22		173,494.22	-7,216.40	166,288.21	157,739.20
Value of Governmental support	11,685.40		11,685.40		11,685.40	7,788.87

Statement of Functional Expenses												
	Program Services					Supporting Services				Totals		
	Special Events	Grant Funded Programs	Marketing Park Programs (Rack Cards/ Newsletter)	Park Needs: Equipment and Other Requests	Total Program Services	Management & General	Fundraising	Membership Development	Total Supporting Services	Total Governmental Support	2013	2012
Personnel expenses												
Total Contracted Services							21,400.00		21,400.00		21,400.00	0.00
Direct expenses												
Materials, supplies, equipment & rentals	2,220.63	2,000.40		6,916.42	11,137.45	85.46	2848.11		2,933.57		14,071.02	6,479.42
Printing & publications	172.85	577.66	577.66		1,328.17	69.90			69.90		1,398.07	521.49
Conferences, conventions & meetings							263.65		263.65		263.65	67.88
Postage, shipping & messenger	54.19				54.19		5.14	202.62	207.76		261.95	420.82
Food, entertainment & meals	1,723.91		173.40	893.46	2,790.77			97.43	97.43		2,888.20	2,004.59
Purchase for re-sale							7,894.10		7,894.10		7,894.10	11,121.00
Sales Tax							1,157.34		1,157.34		1,157.34	1,312.27
Travel												50.00
Staff support												275.00
Cost of park facilities							1,100.00		1,100.00		1,100.00	
Cost of park revenues												
Advertising												
Professional fees, trainers & demonstrators	1,731.00		3,201.99	1,019.93	5,952.92	2,365.75	444.38		2,810.13		8,763.05	4,825.34
Office expenses												547.94
Telephone												
Research Equipment & Supplies				441.77	441.77						441.77	247.60
Total direct expenses	5,902.58	2,578.06	3,953.05	9,271.58	21,705.27	2,521.11	35,112.72	300.05	16,533.88		59,639.15	27,873.35
Total expenses before depreciation	5,902.58	2,578.06	3,953.05	9,271.58	21,705.27	2,521.11	35,112.72	300.05	37,933.88		59,639.15	27,873.35
Depreciation												
Total expenses after depreciation	5,902.58	2,578.06	3,953.05	9,271.58	21,705.27	2,521.11	35,112.72	300.05	37,933.88		59,639.15	27,873.35
Total Expenses beginning of year												
Total Expenses end of year	5,902.58	2,578.06	3,953.05	9,271.58	21,705.27	2,521.11	35,112.72	300.05	37,933.88		59,639.15	27,873.35



Friends Of Lovers Key S

8700 Estero Boulevard, Fort Myers Beach, FL 33931

www.friendsofloverskey.org

239-463-4588

FINANCIAL DISCLOSURE STATEMENT 2013 FISCAL YEAR

*Report Completed March 11, 2014
By: Jack DeLancy, FOLKS Treasure*

(1) ORGANIZATION

Friends Of Lovers Key, Inc. (FOLKS) 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 1-800-435-7352 within the State. Registration does not imply endorsement, approval or recommendations by the State.

FOLKS is funded primarily from contributions made through special fundraising events, membership dues, and donations, within the State of Florida. These contributions are used to enhance Lovers Key State Park and include the funding of such projects as: maintenance of the park's butterfly garden and native plant nursery, the Great Outdoor Adventure Day awareness event, marketing of park programs, maintenance needs, park special events, volunteer work days, volunteer appreciation, and operational expenses. In addition to these contributions, fundraising continues for a visitor center.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- a. The accompanying financial statements have been prepared using a cash basis. Under this method revenues are recognized when collected rather than when earned, and expenses are recognized when paid rather than when incurred. This basic approach is modified to include any inventory, value of contributed services, fixed assets and related depreciation, liabilities for sales tax, and pledges receivable from donors.
- b. FOLKS has board restricted (not donor restricted) and unrestricted assets. Unrestricted assets include a cash account with an ending balance of \$50.00, a checking account with an ending balance of \$27,605.17 and six Certificates of Deposit, with an ending balance of \$119,460.56, plus at cost inventory of \$5061.45. FOLKS had a beginning balance of unrestricted assets in cash and investments of \$150,537.49 and an ending balance of \$152,177.18 for the 2013 fiscal year.

Friends of Lovers Key is a 501(c)3 non-profit corporation
Striving to Protect... Preserve... and Support... Lovers Key State Park

The one board restricted asset: a savings account with an ending balance of \$19,173.48 reserved for Visitor Center expenses, only. The total restricted and unrestricted assets for the 2013 fiscal year: \$171,350.66.

- c. FOLKS received \$54,111.51 in direct public support through contributions, shirt sales and fee for service special events; \$12,359.00 from membership dues; and \$2,031.86 in interest income. FOLKS had a total gross income of \$68,177.77 for the 2013 fiscal year.

FOLKS received support by the staff of Lovers Key State Park throughout 2013. This service has an actual value of \$11,685.40.

(3) INVESTMENTS

FOLKS have investments in Certificates of deposit only, allocated for fundraising and development of a visitor center at Lovers key State Park and general operations.

Fiscal year 2012 value of the CD's for the visitor center was \$111,282.91 and \$6,152.75 in an operations CD.

Fiscal year 2013 value of the CD's for the visitor center is \$113,221.12 and \$6,239.43 in an operations account CD.

(4) FIXED ASSETS

FOLKS does not have any fixed assets, depreciation or amortization assets.

(5) OTHER ASSETS

FOLKS has inventory assets with a cost value of \$5,061.45 at the end of fiscal year 2013.

(6) NET ASSETS

FOLKS total assets are: cash \$50; checking account \$27,605.17; savings account \$19,173.48; CD's \$119,460.56; and inventory at cost value of \$5,061.45 totaling \$171,350.66.

(7) COMMITMENTS AND CONTINGENCIES

FOLKS has one monetary comment, a contract with a campaign consultant. The balance of that contract at end of fiscal year 2013 is \$43,600.

(8) RELATED PARTY TRANSACTIONS

FOLKS has not entered into any agreement or related third party transactions.

(9) PARTNERSHIP IN PARKS

FOLKS has a Partnership in Parks Program for fiscal year 2013. There was 0% contribution in FY2013.

(10) VALUE OF CONTRIBUTED SERVICES

A summary of contributed services from Lovers Key State Park for FY 2012 and 2013 is as follows:

	<u>2012</u>	<u>2013</u>
Staff Support	\$7,788.87	\$11685.40
Park Facilities	\$0	\$0
Park Admissions Waived Fees	\$0	\$0
Non-Government Support (volunteers)		<u>\$59,271.05</u>
	<u>\$7,788.87</u>	<u>\$70,956.45</u>

The value of Contributed Services is provided by Lovers Key State Park, Division of Recreation and Parks, Department of Environmental Protection, State of Florida staff. The Division of Recreation and Parks operates on a cash basis method therefore the value of the contributed service is provided on a cash basis.

(11) ALLOCATIONS OF JOINT COST

FOLKS does not have any joint cost for the 2013 fiscal year.

(12) AMENDMENTS OF THE CSO AGREEMENT

FOLKS did not have any amendments to the CSO agreement during the 2013 fiscal year.

(13) MERGER

FOLKS did not merge with any other affiliate for the 2013 fiscal year.

We are not aware of any other items to consider.

FRIENDS OF LOVERS KEY
YEAR END FINANCIAL STATEMENT
FINAL 2/17/2014

REVENUE

OPERATING FUND

MEMBERSHIPS	\$	12,359.00
SHIRT SALES	\$	18,917.00
5K RACE	\$	11,271.25
VOW RENEWAL (\$3830 2013,\$1050 2014)	\$	4,880.00
GOAD	\$	1,135.00
GRANTS	\$	2,827.66
DONATIONS- MISCELLANEOUS	\$	8,326.00
DONATIONS-EVENTS (\$100 2014 5K)	\$	575.00
INTEREST (CD)	\$	86.68

SUB TOTAL \$ 60,377.59

VISITOR CENTER FUND

DONATIONS-VISITOR CENTER	\$	355.00
GRANTS	\$	5,500.00
INTEREST	\$	1,945.18

SUB TOTAL \$ 7,800.18

YEAR TOTAL \$ 68,177.77

EXPENSES

OPERATING FUND

MEMBERSHIP	\$	300.05
SHIRTS/SALES TAX	\$	9,051.44
5K RACE	\$	3,852.00
VOW RENEWAL/GOAD/ST. PATS	\$	2,202.99
WEBSITE DEVELOPMENT AND OPERATION	\$	840.00
SHOP INTERNET	\$	1,019.93
INSURANCE (D&O)	\$	457.55
POSTAGE /OFFICE SUPPLIES	\$	255.32
CHAMBERS OF COMMERCE	\$	630.50
VOLUNTEER/STAFF APPRECIATION	\$	893.48
PARK REQUEST-EQUIPMENT	\$	6,916.42
PARK REQUEST-CONSERVATION-SEASHORE/BUTTERFLY	\$	441.77
CAPITAL CAMPAIGN	\$	10,293.63
VISITOR CENTER MARKETING	\$	3,155.73
OTHER-STORAGE SHED	\$	2,848.11
OTHER- CONVENTION,CONFERENCE	\$	263.65
OTHER-FRIENDS OF FL PARKS MEMBER RENEWAL	\$	100.00
OTHER-EVENTPARKING	\$	1,100.00

SUB TOTAL \$ 44,622.57

VISITOR CENTER FUND

VISITOR CENTER-CAPITAL CAMPAIGN	\$	11,450.72
VISITOR CENTER-BUILDING SITE-SURVEY	\$	2,443.75
SOFTWARE	\$	1,068.20
BANK SLIPS	\$	53.91

SUB TOTAL \$ 15,016.58

YEAR TOTAL \$ 59,639.15

2013 GAIN/LOSS \$ 8,538.62

THE ABOVE STATEMENT WAS COMPILED BY J. DELANCY, FOLKS TREASURER,
AND IS UNAUDITED.