



**Florida Department of Environmental Protection  
CITIZEN SUPPORT ORGANIZATION  
2021 LEGISLATIVE REPORT  
(pursuant to Section 20.058 Florida Statutes)**

Citizen Support Organization (CSO) Name: Friends of Washington Oaks

Mailing Address: 6400 North Oceanshore Blvd. Palm Coast, FL 32137

Telephone Number: 386-446-6783

Website Address (required if applicable): washingtonoaks.org

☒ Check to confirm your Code of Ethics is posted conspicuously on your website.

**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.

**YOUR MISSION AND LAST CALENDAR YEAR'S PROGRAM ACCOMPLISHMENTS:**

**CSO's Mission:** *Consistent with your Articles and Bylaws*

The Friends of Washington Oaks Gardens SP provide additional resources and support for and in the best interest of Washington Oaks Gardens State Park by sponsoring events and activities to promote the preservation, protection, and interpretation of the park. The organization provides fundraising to support work projects, on-going educational programs and special events to meet the needs of the park.

**Describe Last Calendar Year's Results Obtained:** Brag! *List or discuss the past calendar year's accomplishments and contributions. Cite specific support from last calendar year's Annual Program Plan.*

Due to the COVID-19 pandemic, Washington Oaks Gardens State Park and The Friends of Washington Oaks were negatively affected with mandatory shutdowns and limited capacity. The Friends provided funding for fencing to secure the shop area and define volunteer host sites, completed interior renovations at the Gift Shop by contracting vendor to refinish the wood floors, painted the interior walls and trim and purchased and installed a climate controlled storage shed with shelving for Gift Shop merchandise storage.

**Describe the CSO's Plans for the Next Three Calendar Years:**

Continue to sponsor several major events at the park to include Earth Day, Holiday in the Gardens, Music in the Gardens concert series as well as monthly plant sales and gift shop operation. Continue to provide support and promotion of park programs such as Saltwater Fishing, Coquina beach walks, and Garden tours. Continue to recruit volunteers to support park programming and increase membership by 5% or more. Introduce two new programs to increase visitation. Continue to recruit volunteers to "open" the gift shop on additional days. Work with park management on any park projects or priorities which contribute to mission.

### **CSO's LAST CALENDAR YEAR STATISTICS:**

**Total Number of CSO General Membership: 360**

**Total Number of Board of Directors: 9**

**Total Volunteer Hours for the Board of Directors (*Hours from VSys. Work with your parks' volunteer manager*): 1851.15**

### **PARK & CSO RELATIONSHIP:**

*Keep the summary simple. Save time. Don't duplicate by describing accomplishments and contributions in the summary. Brag in the above Results Obtained. Describe the relationship here.*

#### **Park Manager's Comments on the CSO & Park Relationship and Support:**

*Provide your perspective on*

- *Changing developments of the park provided by the CSO.*
- *Effectiveness of the organization in fulfilling their purpose to support the park(s). **The Friends of Washington Oaks has contributed to the success and improvements of the park. The Board of Directors provides support to the sub-committees and program managers to provide them with the tools and resources to produce an effective program.***
- *Effectiveness of the Board of Directors in completing their Annual Program Plan. **With Covid restrictions during this past year the Annual Program Plan was put on hold, due to the uncertainty.***
- *The relationship between the park and CSO What went well? Are there areas of improvement? **The relationship between the park and CSO is very professional. The CSO is supportive and engages in the daily park operations and needs. This past year the lack of the ability to meet in person made communication challenging at times.***

#### **CSO President's Comments on the CSO & Park Relationship and Support:**

*Provide your perspective on the relationship between the park and CSO. What went well? Are there areas of improvement?*

As the president of the Friends of Washington Oaks, I feel that the relationship between the Park Management and the Friends is very good. I speak with Renee, the Park Manager, on a regular basis if needed. She is always very helpful and understanding. The CSO, Stephanie Mazzeo, is also helpful and easy to work with and she works well with the Friends. They both attend the Board Meetings and provide updates on current events and park projects. If I have a question that needs an answer, they promptly get back to me. Stephanie was a huge help with our last annual Christmas in the Park. She had great ideas and stepped right in. The communications between Stephanie and myself has improved greatly within the last year, which was an area I would have said during the pandemic needed improvement. At this time, things are going very well.

The Friends are glad to be back volunteering and enjoying the park.

Lucy Crowley, President of Friends of Washington Oaks

[Jerlu37@gmail.com](mailto:Jerlu37@gmail.com)

### **SUMMARIZE FINANCIAL ACTIVITY FOR LAST CALENDAR YEAR, SPECIFIC PARK(S) SUPPORT:**

**SUMMARIZE FINANCIAL ACTIVITY FOR LAST CALENDAR YEAR, SPECIFIC PARK(S) SUPPORT:**

**Program Service Expenses** are costs related to providing your organization's programs or services in accordance with your mission. For CSO's provide expenses that directly support the park(s). For established nonprofit organizations, program service expenses generally represent most of the overall expense of the organization. For the last calendar year provide totals \$ for each that apply.

Building improvement, construction or renovations	\$ 5,262.67
Cultural resources (e.g., historic structure restoration/ renovation)	\$ 0.00
Natural resources (e.g., native plants, natural lands restoration)	\$ 0.00
Maintenance equipment (e.g., mowers, chippers, blowers, chainsaws)	\$ 0.00
Other facilities and landscape maintenance	\$ 0.00
Vehicles (e.g., trucks/cars, UTVs, golf carts, accessible devices, etc.)	\$ 0.00
Amenities (e.g., water fountains, benches, picnic tables, recreational equipment, kiosks etc.)	\$ 0.00
Park employees or volunteers support (e.g., interns, training, uniforms, awards, or recognition)	\$ 3,714.79
Big ticket visitor center exhibits or interpretation updates	\$ 0.00
Park exhibits, displays, signage	\$ 0.00
Park publications, brochures, maps, etc.	\$ 0.00
Programing/interpretation support material purchases	\$ 1,211.12
Other program services	\$ 19,610.26
<b>Total Program Service Expenses</b>	<b>\$ 29,798.84</b>

**Total Operating Expenses** (Overhead including fees, memberships, postage, rent, utilities, etc.) **\$ 6,939.00**

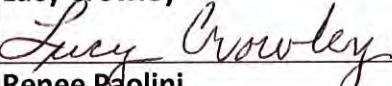
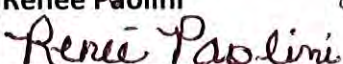
**Visitor Services Revenue**

Park gift shops, craft stores and concession sales	\$ 12,717.27
Merchandise sales (e.g., plants, firewood, ice, t-shirts, hats, etc.)	\$ 8554.69
Programs and Special Events (e.g., fundraising workshops, seasonal events, concerts, etc.)	\$ 0.00
Vending (e.g., drink machines, penny press, laundry, Wifi, etc.)	\$ 0.00
Rentals (e.g., bikes, canoe, kayak, SUPs, etc.)	\$ 0.00
In-park donation boxes	\$ 834.00
Other visitor services revenue	\$ 275.00
<b>Total Visitor Services Revenue</b>	<b>\$ 22,380.96</b>
<b>Net Assets</b>	<b>\$146,690.04</b>

**CSO AUDIT:**

**Total of Last Calendar Year's Expenses (including grants) \$ 36,737.84**

Section 215.981(2), Florida Statute requires an independent CPA audit using Government Audit Standards ([U.S. GAO Yellow Book](#)) when the CSOs annual expenses are \$300,000 including grants. The audit is **due by September 1** (9 months after the CSO's calendar year ends) to the Florida Auditor General and to the Department.

This information is complete to the best of my knowledge pursuant to Section 20.058 Florida Statutes		
Title	Name Signature	Date
CSO President	Lucy Crowley 	6/17/2021
Park Manager	Renee Paolini 	6/17/2021

☒ CSO's Code of Ethics is attached

☒ CSO has attached the most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N Receipt. All IRS Form 990's must be *complete* with Part III Program Service and *all* appropriate Schedules (A, O and others as appropriate). If filing an IRS extension, attach the IRS 8868 receipt and the most recent 990 and schedules.

# **Model CSO Code of Ethics – June 2014**

## **Friends of Washington Oaks Gardens State Park CODE OF ETHICS**

### **PREAMBLE**

- (1) It is essential to the proper conduct and operation of the Friends of Washington Oaks Gardens State Park (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 the Friends of Washington Oaks Gardens State Park 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.

## Electronic Filing Client Status History for Tax Year 2020

EFIN: \*\*\*304 (LADY BLUE CONSULTING INC.)

Client: Friends of Washington Oaks Gardens State Parks, Inc.  
Client EIN: \*\*-\*\*\*6523  
Type: 990EZ Fed  
Ret. SBM ID:  
1st Ext. SBM ID: 509304202113404wozat

### Return History:

Status	Status Date
1st Extension Accepted	05/14/2021
Status	Status Date
1st Extension Sent to IRS	05/14/2021
Status	Status Date
1st Extension Received by Intuit	05/14/2021
Status	Status Date
1st Extension Transmitted	05/14/2021
Status	Status Date
1st Extension Ready to Transmit	05/14/2021
Status	Status Date
1st Extension Marked for EF	05/14/2021
Status	Status Date
Return Marked for EF	03/12/2021



**Return of Organization Exempt From Income Tax**

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

**2019****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.

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

**A** For the 2019 calendar year, or tax year beginning , 2019, and ending , 20

**B** Check if applicable:

☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization  
 Friends of Washington Oaks Gardens State Parks, Inc.  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 6400 North Oceanshore Blvd  
 City or town, state or province, country, and ZIP or foreign postal code  
 Palm Coast, FL 32137

**D** Employer identification number  
 59-3546523

**E** Telephone number  
 (386) 446-6784

**F** Group Exemption Number ▶

**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶

**I** Website: ▶ [www.WashingtonOaks.org](http://www.WashingtonOaks.org)

**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 97,621.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
 Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	4,890.	
	2	Program service revenue including government fees and contracts	10,300.	
	3	Membership dues and assessments	11,360.	
	4	Investment income	1,475.	
	5a	Gross amount from sale of assets other than inventory		
	5b	Less: cost or other basis and sales expenses		
	5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		
	6	Gaming and fundraising events:		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)		
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)		
6c	Less: direct expenses from gaming and fundraising events			
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			
Revenue	7a	Gross sales of inventory, less returns and allowances	68,861.	
	7b	Less: cost of goods sold	32,796.	
	7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	36,065.	
	8	Other revenue (describe in Schedule O) See Line 8 Stmt.	735.	
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	64,825.	
	Expenses	10	Grants and similar amounts paid (list in Schedule O)	
		11	Benefits paid to or for members	
12		Salaries, other compensation, and employee benefits		
13		Professional fees and other payments to independent contractors	2,242.	
14		Occupancy, rent, utilities, and maintenance	10,749.	
15		Printing, publications, postage, and shipping		
16		Other expenses (describe in Schedule O) See Line 16 Stmt.	29,401.	
17	<b>Total expenses.</b> Add lines 10 through 16	42,392.		
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	22,433.	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	127,356.	
	20	Other changes in net assets or fund balances (explain in Schedule O)	4,403.	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	154,192.	



**Part II Balance Sheets** (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments	95,423.	<b>22</b> 119,958.
<b>23</b> Land and buildings		<b>23</b>
<b>24</b> Other assets (describe in Schedule O)	32,233.	<b>24</b> 34,780.
<b>25</b> Total assets	127,656.	<b>25</b> 154,738.
<b>26</b> Total liabilities (describe in Schedule O)	300.	<b>26</b> 546.
<b>27</b> Net assets or fund balances (line 27 of column (B) must agree with line 21)	127,356.	<b>27</b> 154,192.

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐What is the organization's primary exempt purpose? See Part III Stmt

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

<b>28</b> Programs include Earth Day, Gardens, Music, Art, Fishing, Kayak Tours, Memberships. They provide educational events to promote the Florida parks. (Grants \$ 1,250. ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	5,802.
<b>29</b> Park Management and Improvements relate to the upkeep and well being of the parks. (Grants \$ 0. ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	23,599.
<b>30</b> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (describe in Schedule O) (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32</b> Total program service expenses (add lines 28a through 31a)	<b>32</b>	29,401.

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Lucy Crowley President	3.00	0.	0.	0.
Karen Diedo Vice President	2.00	0.	0.	0.
Fran Alongi Treasurer	5.00	0.	0.	0.
Phyllis Minich Secretary	4.00	0.	0.	0.
David Burns Membership Chair	7.00	0.	0.	0.
Shirley Hawrey Director	1.00	0.	0.	0.
Victoria Moreno Director	5.00	0.	0.	0.
Bruce Dull Director	1.00	0.	0.	0.
Diane Nelms Director	4.00	0.	0.	0.
Elayne Byrd Director	1.00	0.	0.	0.

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
<b>33</b> 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 . . . . .		<b>x</b>
<b>34</b> 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 change on Schedule O. See instructions . . . . .		<b>x</b>
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .		<b>x</b>
<b>b</b> If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .		
<b>c</b> 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 . . . . .		<b>x</b>
<b>36</b> 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 . . . . .		<b>x</b>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> . . . . .		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		<b>x</b>
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .		<b>x</b>
<b>b</b> If "Yes," complete Schedule L, Part II, and enter the total amount involved . . . . . <b>38b</b> . . . . .		
<b>39</b> Section 501(c)(7) organizations. Enter: . . . . .		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b> . . . . .		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b> . . . . .		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ . . . . . ; section 4912 ▶ . . . . . ; section 4955 ▶ . . . . .		
<b>b</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 . . . . .		<b>x</b>
<b>c</b> 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 . . . . . ▶ . . . . .		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ . . . . .		
<b>e</b> 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 . . . . .		<b>x</b>
<b>41</b> List the states with which a copy of this return is filed ▶ . . . . .		
<b>42a</b> The organization's books are in care of ▶ <u>Fran Alongi</u> Telephone no. ▶ <u>(386) 446-6783</u> Located at ▶ <u>6400 N Oceanshore Blvd, Palm Coast FL</u> ZIP + 4 ▶ <u>32137</u>		
<b>b</b> 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)? If "Yes," enter the name of the foreign country ▶ . . . . .		<b>x</b>
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶ . . . . .		<b>x</b>
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> . . . . .		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		<b>x</b>
<b>b</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 . . . . .		<b>x</b>
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .		<b>x</b>
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		<b>x</b>
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the 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 . . . . .		<b>x</b>



- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .

Yes No

46 ☐ ☒**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

- 47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

Yes No

47 ☐ ☒

- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

48 ☐ ☒

- 49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

49a ☐ ☒

- b** If "Yes," was the related organization a section 527 organization? . . . . .

49b ☐ ☒

- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

- f** Total number of other employees paid over \$100,000 . . . . . ▶

- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

- d** Total number of other independent contractors each receiving over \$100,000 . . . . . ▶

- 52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . .

▶ ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here** Signature of officer Fran Alongi, Treasurer Date 07/03/2020  
Type or print name and title

**Paid Preparer Use Only** Print/Type preparer's name Gwen Larrett Preparer's signature Gwen Larrett Date 07/03/2020 Check ☐ if self-employed PTIN P01526668  
Firm's name ▶ LADY BLUE CONSULTING INC. Firm's EIN ▶ 26-1245340  
Firm's address ▶ 15 Hargrove Ln Unit 5I, Palm Coast, FL 32137 Phone no. (386) 225-4675

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☒ Yes ☐ No

**Additional information from your Form 990-EZ: Short Form Return of Organization Exempt from Income Tax****Form 990-EZ: Short Form Return of Organization Exempt from Income Tax****Line 8: Other Revenue****Continuation Statement**

Description	Amount
Reimbursed Income	735.
<b>Total</b>	<b>735.</b>

**Form 990-EZ: Short Form Return of Organization Exempt from Income Tax****Line 16: Other Expenses****Continuation Statement**

Description	Amount
Program Service Expenses	5,802.
Park Management	4,135.
Park Improvements	19,464.
<b>Total</b>	<b>29,401.</b>

**Form 990-EZ: Short Form Return of Organization Exempt from Income Tax****Part III: Purpose****Continuation Statement**

Organization's Primary Exempt Purpose
Protect, Preserve, Promote, and
Interpret Parks for Public

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**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.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

Friends of Washington Oaks Gardens State Parks, Inc.

Employer identification number

59-3546523

**Part I 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 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ 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: \_\_\_\_\_
- 5 ☐ 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.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An 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.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% 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 33 1/3% 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.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ 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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a ☐ **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.**
  - 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.**
  - 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.**
  - d ☐ **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.**
  - e ☐ 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.
  - f Enter the number of supported organizations: \_\_\_\_\_
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						



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

(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	13,212.	10,621.	20,036.	11,437.	16,250.	71,556.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	21,000.	81,750.	54,580.	39,377.	38,953.	235,660.
<b>4 Total.</b> Add lines 1 through 3 . . . . .	34,212.	92,371.	74,616.	50,814.	55,203.	307,216.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						307,216.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4 . . . . .	34,212.	92,371.	74,616.	50,814.	55,203.	307,216.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	4.	613.	2,280.	2,152.	1,475.	6,524.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						313,740.
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	97.92 %
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	98.49 %
<b>16a 33 1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test—2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test—2019.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test—2018.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

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

Department of the Treasury  
Internal Revenue Service

**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.

▶ Attach to Form 990 or 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

Friends of Washington Oaks Gardens State Parks, Inc.

Employer identification number

59-3546523

Pt I, Line 8:

Description: Reimbursed Income \$735

Pt I, Line 16:

Description: Program Service Expenses \$5,802

Description: Park Management \$4,135

Description: Park Improvements \$19,464

Pt I, Line 20:

Description: Unrealized Gain/Loss on Investment Funds \$4,403

Pt II, Line 24:

Description: Inventory Merchandise Beginning of Year: \$30,233 End of Year: \$32,780

Description: Inventory Plants Beginning of Year: \$2,000 End of Year: \$2,000

Pt II, Line 26:

Description: Sales Tax Payable Beginning of Year: \$300 End of Year: \$546