



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2015 REPORT**

(Pursuant to Florida Statute 20.058)

Citizen Support Organization (CSO) Name: Friends of Washington Oaks Gardens State Park, Inc.

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

Telephone Number: 386-446-6783 Website Address (if applicable): washingtonoaks.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:

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.

Brief Description of the CSO's Results Obtained:

The Friends of Washington Oaks completed and funded the installation of a new gazebo, coquina columns and fencing located along the main park drive, and continue making renovations to the plant propagation bench area and potting shed. The Friend's successfully continued with several events including Earth Day, Holiday in the Gardens, Music in the Gardens concert series, monthly plant sales, and gift shop operation.

Brief Description of the CSO's Plans for Next Three Fiscal 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 and volunteerism in all of the program areas at the park. Continue to work with Park Management to increase manpower to operate the Ranger Station to increase attendance and revenue. Complete potting shed and plant area renovations.

- Copy of the CSO's Code of Ethics attached** (*Model provided; see CSO 2014 instructions*)
- Certify the CSO has completed and provided to the Department the organization's most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N/Annual Financial Statement**

Model CSO Code of Ethics – June 2014

Friends of 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.

**Friends of Washington Oaks
Gardens State Parks Inc.**
Federal Tax Return
IRS Form 990EZ

Fiscal Year:
July 1, 2013, to June 30, 2014



Prepared by:

Gwen Larrett EA

Lady Blue Consulting Inc

15 Hargrove Lane Unit 51

Palm Coast, FL 32137

386.597.0150 office

888.777.0253 fax

LadyBlue.Consulting@usa.net



Lady Blue Consulting Inc.
Accounting & Tax Services

Gwen Larrett
Owner

15 Hargrove Lane Unit 51
Palm Caost, Florida 32137
LadyBlue.Consulting@usa.net

386.597.0150 Office
888.777.0253 Fax

November 20, 2014

Renee Paolini
Washington Oaks Gardens State Park
6400 N Oceanshore Blvd
Palm Coast, FL 32137

RE: Friends of Washington Oaks Gardens State Parks Inc.
Accountant's Review Report for the Fiscal Year:
July 1, 2013, to June 30, 2014.

Dear Renee,

I have reviewed the accounting records for Friends of Washington Oaks Gardens State Parks Inc., the related statements of income and retained earnings, and cash flows for the above listed fiscal year, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and the Financial Accounting Standards issued by the Financial Accounting Standards Board.

The QuickBooks data file has incorporated all the adjustments needed for the fiscal year. The following pages are the Financial Reports (Profit and Loss Summary and Balance Sheet, etc.) and the tax return, IRS Form 990EZ. Please be sure to keep this binder in a safe place for your physical records.

Based on the material available to us, I certify these financial statements to be true and accurate. Because of the limited scope of the review, these financial statements should be used for management purposes only. I appreciate your confidence in our accounting services, and I will continue to provide the best services according to your business needs.

Sincerely,

Gwen Larrett EA
President

Friends of Washington Oaks Gardens State Park, Inc.
Profit & Loss
 July 2013 through June 2014

	<u>Jul '13 - Jun 14</u>
Ordinary Income/Expense	
Income	
Administrative Operations Income	
Annual Dinner-Income	726.00
Donations	7,498.79
Endowment Gifts	581.32
Interest Earned	54.38
Total Administrative Operations Income	<u>8,860.49</u>
Program Service Revenue	
A Day in Old Florida Income	
Bake Sale Day in Old Florida	151.00
Vendor Fees	125.00
Total A Day in Old Florida Income	<u>276.00</u>
Art in the Park -1	1,688.00
Citrus Sales Income	
Bake Sale - Citrus Harvest	187.00
Sales of Citrus	588.46
Total Citrus Sales Income	<u>775.46</u>
Earth Day Program Income	
Chance Drawing	529.00
Concessions	376.00
Earth Day Sponsor	3,700.00
Gate	1,297.00
Vendor Fees	497.31
Total Earth Day Program Income	<u>6,399.31</u>
Events - Cash Box	646.00
Faver-Dykes Outpost Income	
F-D Donation	60.73
Faver Dykes Fish Workshop	40.00
Favor Dykes Plant Workshop	104.00
Firewood	1,900.00
Ice Sales	725.00
Merchandise	1,288.30
Total Faver-Dykes Outpost Income	<u>4,118.03</u>
FUND	
Fund Bricks Income	550.00
Total FUND	<u>550.00</u>
Gift Shop Income	
Cash Gift Shop	20,674.36
Credit Gift Shop	29,675.58
Total Gift Shop Income	<u>50,349.94</u>
Herbs in the Gardens Income	
Concessions	314.00
Total Herbs in the Gardens Income	<u>314.00</u>
Holiday in the Gardens Income	
Chance Drawing	592.00
Concessions	322.00
Santa Photos	476.00
Silent Auction	30.00
Tea Party Income	260.00
Vendors Fees	315.00
Total Holiday in the Gardens Income	<u>1,995.00</u>
Kayak Tours Income	196.00
Membership Income	5,765.00
Misc Events	100.00
Music in the Park Income	
Bake Sale	546.88

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11/20/14

Accrual Basis

Friends of Washington Oaks Gardens State Park, Inc.
Profit & Loss
 July 2013 through June 2014

	Jul '13 - Jun 14
Beverages	157.00
Silent Auction	885.00
Ticket Sales = "Donations"	593.25
Total Music in the Park Income	2,182.13
Plant Sales Income	
Sales Plants Cash	10,572.44
Sales Plants Credit	2,443.07
Total Plant Sales Income	13,015.51
Salt Water Fishing	1,320.00
Total Program Service Revenue	89,690.38
Sales Tax F-D	(227.89)
Sales Tax W-O	(4,338.91)
Total Income	93,984.07
Expense	
Administration/Operations	
Annual Dinner-Expense	964.61
Bank Charges All & Merchant	2,437.25
Contract Services Expense	
Bug & Alarm	444.55
Legal Fees	835.00
Total Contract Services Expense	1,279.55
Donation-Designated	5,315.42
Faver Dykes Property	18.44
Insurance	125.00
Marketing	
E-Mail Marketing	462.00
Web-Marketing Service	378.14
Total Marketing	840.14
Supplies	1,337.76
Telephone, Telecommunications	1,298.21
Travel and Meetings	
BOD Meeting Expense	56.45
Conference, Convention, Meeting	79.00
Total Travel and Meetings	135.45
Total Administration/Operations	13,751.83
Art in the Park - expense	1,408.25
Bake Sale	94.41
Event Park Entrance Fees	84.00
Park Improvement- F-D	
Birdbath	155.00
Reroof Ranger Station	1,854.13
Signage	291.14
Total Park Improvement- F-D	2,300.27
Park Improvements W-O	
Frans (Friends) Kitchen	1,734.63
Greenhouse	138.60
Park Improvements W-O Rose Gard	120.00
Stage	29,453.30
VisCen/RangerFurnit/Window	348.00
Total Park Improvements W-O	31,794.53
Park Management F-D	
Contract Services F-D	1,093.34
Porta Potty F-D	1,225.00
Rental of Equipment F-D	1,394.00
Supplies F-D	453.81

Friends of Washington Oaks Gardens State Park, Inc.

Profit & Loss

July 2013 through June 2014

	Jul '13 - Jun 14
Total Park Management F-D	4,166.15
Park Management W-O	
Contract Services	1,352.55
Petty Cash Reimbursement	46.14
Porta Potties	1,257.00
Supplies	1,471.71
Total Park Management W-O	4,127.40
Program Service Expense	
A Day in Old Florida	201.72
Citrus Sales Expense	
Citrus Sale Supplies	438.92
Total Citrus Sales Expense	438.92
Earth Day Cash Box	400.00
Earth Day Expense	
Advertising/Publicity	1,137.02
Chance Drawing	245.91
Flagler Volunteer	100.00
Food for Dem.	150.00
Photo Contest	201.76
Porta Potties	120.00
Youth Section	911.66
Total Earth Day Expense	2,866.35
Faver-Dykes Outpost	
Inventory for Resale F-D	445.90
Supplies Gift Shop F.-D.	322.33
Total Faver-Dykes Outpost	768.23
FUND Expense	
Engraving of Bricks	1,125.00
Total FUND Expense	1,125.00
Gift Shop Expense - W-O	
Consignment Payment-W-O	610.69
Inventory for Resale WO	23,563.90
Merchandizing Gift Shop-W-O	1,623.80
Supplies W-O Gift Shop	638.56
Total Gift Shop Expense - W-O	26,436.95
Herbs in the Gardens Expense	
Concessions	153.85
Workshop	53.04
Total Herbs in the Gardens Expense	206.89
Holiday in the Gardens Expense	
Advertising/ Publicity	272.84
Bake Sale	29.98
Chance Drawing	41.14
Decorations	507.27
Santa Photos	294.10
Supplies	1,295.03
Tea Party	167.50
Youth Section	274.61
Total Holiday in the Gardens Expense	2,882.47
KAYAK Tours	20.00
Membership Expenses	2,182.87
Misc Events	120.52
Music in the Park Expense	
Advertising/Publicity	115.00
Beverages	29.56
Cash box Funds	200.00
Concessions	102.71

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Accrual Basis

Friends of Washington Oaks Gardens State Park, Inc.

Profit & Loss

July 2013 through June 2014

	<u>Jul '13 - Jun 14</u>
Entertainment	1,000.00
Equipment	525.98
Total Music in the Park Expense	1,973.25
Photo Workshop	10.00
Plant Sales Expense	
Plant Sale Expense	2,703.99
Plants Purchases	4,342.88
Total Plant Sales Expense	7,046.87
Saltwater Fishing Expense	392.36
Total Program Service Expense	47,072.40
Total Expense	104,799.24
Net Ordinary Income	(10,815.17)
Net Income	<u>(10,815.17)</u>

Friends of Washington Oaks Gardens State Park, Inc.
Balance Sheet
 As of June 30, 2014

	<u>Jun 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
WO SunTrust Checking	18,770.96
WO SunTrust Money Market	32,447.36
FD SunTrust Money Market	28,001.06
Total Checking/Savings	<u>79,219.38</u>
Other Current Assets	
Plants Inventory	1,950.00
Merchandise Inventory	7,381.00
Total Other Current Assets	<u>9,331.00</u>
Total Current Assets	88,550.38
Fixed Assets	
Business Property	
Furniture and Equipment	2,706.10
Accumulated Depreciation	<u>(2,706.10)</u>
Total Business Property	<u>0.00</u>
Total Fixed Assets	<u>0.00</u>
TOTAL ASSETS	<u><u>88,550.38</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Sales Tax Payable	297.07
Total Other Current Liabilities	<u>297.07</u>
Total Current Liabilities	<u>297.07</u>
Total Liabilities	297.07
Equity	
Retained Earnings	99,068.48
Net Income	<u>(10,815.17)</u>
Total Equity	<u>88,253.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>88,550.38</u></u>

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)

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 For the 2013 calendar year, or tax year beginning Jul 1, 2013, and ending Jun 30, 2014

<p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Terminated</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p>C Name of organization Friends of Washington Oaks Gardens State Parks, Inc. <small>Number and street (or P.O. box, if mail is not delivered to street address) Room/suite</small></p> <p>6400 North Oceanshore Blvd <small>City or town, state or province, country, and ZIP or foreign postal code</small></p> <p>Palm Coast FL 32137</p>	<p>D Employer identification number 59-3546523</p> <p>E Telephone number (386) 446-6783</p> <p>F Group Exemption Number ▶</p>
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G Accounting Method: Cash Accrual Other (specify) ▶

I Website: ▶ 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) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 93,984.

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	1	8,867.
	2	Program service revenue including government fees and contracts	2	19,211.
	3	Membership dues and assessments	3	5,765.
	4	Investment income	4	54.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
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)	6b		
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a	60,087.	
7b	Less: cost of goods sold	7b	34,252.	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	25,835.	
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. ▶	9	59,732.	
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	835.
	14	Occupancy, rent, utilities, and maintenance.	14	3,341.
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O) See Form 990-EZ, Part I, Line 16, Other Expenses	16	66,371.
17	Total expenses. Add lines 10 through 16 ▶	17	70,547.	
18	Excess or (deficit) for the year (Subtract line 17 from line 9).	18	-10,815.	
ASSETS	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)	19	99,068.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Total net assets or fund balances at end of year. Combine lines 18 through 20. ▶	21	88,253.

BAA For Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2013)

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
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		X
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 change on Schedule O (see instructions)		X
35a 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)?		X
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		
35c 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		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		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37 a	0.
b Did the organization file Form 1120-POL for this year?	37 b	X
38a 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?	38 a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38 b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39 a	
b Gross receipts, included on line 9, for public use of club facilities	39 b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955		
b Section 501(c)(3) and 501(c)(4) 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	40 b	X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e 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.	40 e	X
41 List the states with which a copy of this return is filed		

42a The organization's books are in care of Chris Altmansberger Telephone no. (386) 446-6783
 Located at 6400 N Oceanshore Blvd Palm Coast FL ZIP+4 32137

	Yes	No
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:	42 b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country:	42 c	X

43 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 43

	Yes	No
44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44 a	X
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	44 b	X
c Did the organization receive any payments for indoor tanning services during the year?	44 c	X
d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	44 d	
45a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?	45 a	X
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)	45 b	X

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

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

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

b If 'Yes,' was the related organization a section 527 organization? 49 b

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 and 4947(a)(1) nonexempt charitable trusts 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: _____ Date: 11/06/14

Chris Altmansberger Treasurer

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Gwen Larrett Preparer's signature: *Gwen Larrett* Date: 11/06/14

Firm's name: LADY BLUE CONSULTING INC. Check if self-employed PTIN: P01526668

Firm's address: 15 Hargrove Ln Unit 5I Palm Coast FL 32137 Firm's EIN: 26-1245340 Phone no.: (386) 597-0150

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2013

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.

▶ 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

Name of the organization

Friends of Washington Oaks Gardens State Parks, Inc.

Employer identification number

59-3546523

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.)

- 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.)
- 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 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.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III — Functionally integrated
 - d Type III — Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2013

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	14,618.	11,595.	30,625.	30,669.	14,632.	102,139.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.	21,746.	49,274.	42,995.	0.	38,005.	152,020.
4 Total. Add lines 1 through 3	36,364.	60,869.	73,620.	30,669.	52,637.	254,159.
5 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)						
6 Public support. Subtract line 5 from line 4						254,159.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	36,364.	60,869.	73,620.	30,669.	52,637.	254,159.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	497.	558.	213.	0.	54.	1,322.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	832.	4,727.	5,244.	0.	0.	10,803.
11 Total support. Add lines 7 through 10						266,284.
12 Gross receipts from related activities, etc (see instructions)					12	45,046.
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) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	95.45 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	94.98 %
16a 33-1/3% support test – 2013. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33-1/3% support test – 2012. 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 stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test – 2013. 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 IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test – 2012. 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 IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. 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"/>

Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5						
7 a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10 a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total Support. (Add lns 9, 10c, 11 and 12.)						

14 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) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19 a 33-1/3% support tests — 2013. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33-1/3% support tests — 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Pt II Line 10: Description: Misc sales prior years -----

Pt II Line 10: 2009: 832. -----

Pt II Line 10: 2010: 4727. -----

Pt II Line 10: 2011: 5244. -----

Pt II Line 10: 2012: 0. -----

Pt II Line 10: 2013: 0. -----

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 16 Other Expenses

Other expenses (describe in Schedule O)	
Program Service Expenses	23,964.
Park Management	8,312.
Park Improvements	34,095.
Total	66,371.

Form 990-EZ, Part III, Statement of Program Service Accomplishments
Organization's Primary Exempt Purpose

Protect, Preserve, Promote, and
Interpret Parks for Public

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Page 1, Part II, Line 24

Line 24 - Other Assets:	Beginning of Year	End of Year
Inventory	9,025.	9,331.
Total	9,025.	9,331.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Page 1, Part II, Line 26

Line 26 - Total Liabilities:	Beginning of Year	End of Year
Sales Tax Payable	155.	297.
Total	155.	297.

**IRS e-file Signature Authorization
for an Exempt Organization**

For calendar year 2013, or fiscal year beginning Jul 1, 2013, and ending Jun 30, 2014.

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at www.irs.gov/form8879.**

2013

Department of the Treasury
Internal Revenue Service

Name of exempt organization

Employer identification number

Friends of Washington Oaks Gardens State Parks, Inc.

59-3546523

Name and title of officer

Chris Altmansberger

Treasurer

Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1 a Form 990 check here . . . ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1 b	
2 a Form 990-EZ check here . . . ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2 b	<u>59,732.</u>
3 a Form 1120-POL check here . . . ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3 b	
4 a Form 990-PF check here . . . ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b	
5 a Form 8868 check here . . . ▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5 b	

Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2013 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize Lady Blue Consulting Inc. to enter my PIN 46523 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Chris Altmansberger

Date ▶ 11/06/2014

Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN

50930426124
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

Steven Lanett

Date ▶ 11/11/2014

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**