

By-Laws: Friends of Lake Louisa State Park, Inc.

Article I – Name, Location and Fiscal Year

Section 1. The name of this corporation is: Friends of Lake Louisa State Park, Inc. (the Corporation)

Section 2. The principal office for the transaction of the Corporation’s business and affairs shall be:

Lake Louisa State Park
7305 US Highway 27
Clermont, FL 34714

Section 3. The Corporation’s fiscal year shall end on December 31st of each calendar year.

Article II – Purpose and Objectives

Section 1. The Corporation will function as a not-for-profit organization and act as a Citizen Support Group in accordance with the requirements set forth by the State of Florida and the Department of Environmental Protection. The Corporation will work for the benefit of Lake Louisa State Park (the Park), a Florida state park. Specifically the Corporation will seek to benefit the Park by:

- 1) Raising funds in order to sponsor park improvements
- 2) Conducting community outreach programs in order to educate the community about the Park
- 3) Organizing volunteer programs designed to benefit the Park
- 4) Partnering with the Park’s staff on projects intended to benefit the Park

Section 2. The Corporation will not engage in any unlawful activities and will not engage in any activities prohibited under Chapter 617 of the Florida Statutes, including without limitation those activities expressly prohibited under Section 617.0835, of the Florida Statutes.

Section 3. The Corporation will at all times remain non-partisan and non-sectarian. Furthermore, the Corporation will not participate in any lobbying activities, support any individual candidates or participate in any political functions.

Section 4. As a not-for-profit organization the Corporation will not be allowed to distribute profits to the members of the organization. All disbursements of the Corporation must be for the benefit of the Park, be approved by the Board of Directors (the BOD) and comply with Article II Section 1 through Section 3.

Article III – Membership

Section 1. Members shall consist of any individual or business entity. An individual or business entity may become a member by completing an enrollment form (online or hard copy) and paying the enrollment fee as defined by the BOD. In certain cases the BOD may waive or amend the enrollment fee.

Section 2. The Corporation shall use best efforts to maintain a record of all members. Membership records shall include:

- 1) Name
- 2) E-mail address
- 3) Date the member joined the Corporation

Section 3. Membership in the Corporation shall be terminated by completing one of the following:

- 1) Majority vote of the BOD at which a quorum is present
- 2) Voluntary or involuntary dissolution of an entity that is a member of the Corporation
- 3) Membership of an entity or individual will be immediately terminated upon any violation of these by-laws or any rules or regulations adapted by the Corporation. Membership will also be terminated immediately if the member violates any laws while acting on behalf of the Corporation.

Section 4. Termination of a member for any reason shall not relieve that member as to any existing financial obligation owed to the Corporation.

Section 5. *Corporation and other business entities.* Should any member of the Corporation be a partnership, association, or other entity it shall designate in writing the name of the person authorized to represent said entity.

Section 6. Membership is not transferable unless agreed upon by a majority vote of the BOD.

Section 7. *Reinstatement.* Any member who has been terminated pursuant to Article III Section 3. may be reinstated by a majority vote of the BOD.

Section 8. *Good standing.* No member shall be considered to be in good standing if delinquent in any financial obligations to the Corporation.

Section 9. Assets of the Corporation can only be used by members for purposes set forth in Article II.

Section 10. In order to maintain membership in the Corporation each member must pay annual dues, as set by a majority vote of the BOD, upon the anniversary of their most recent enrollment (date on the most recent enrollment form).

Article IV - Financial Policies of the Corporation

Section 1. Exhibit One of this document includes the Corporation's policies for managing cash, accounting and tax reporting policies, and includes the responsibilities of the Treasurer.

Article V – Management

Section 1. *Directors.* The Corporation shall be managed by the Officers and the BOD. During the last quarter of fiscal year the BOD and officers will hold an Annual Membership Meeting. The date of the meeting will be announced to members by the BOD 21 days prior to the meeting. The election of directors will occur at the Annual Membership meeting. Starting January 2016, a director's term begins on January 1st of each year and ends on December 31th of the following year. The fiscal year for July 1st 2015 will

consist of a reduced year ending December 31st 2015. If a board member resigns or vacates their position during the fiscal year the BOD may appoint a replacement director with a majority vote. The replacement director's term will last the balance of the fiscal year. At no time can the number of board members fall below 3 people.

Section 2. *Agreements.* No member or officer shall have the authority to enter into any contract or legally obligate the Corporation to any actions without a majority vote of BOD.

Section 3. *Voting.* Each director can cast one vote when a vote of the BOD is required. A director's vote will be counted if it is made:

- 1) At the BOD meeting
- 2) Via email, text, or telephone call to the President

The voting results must be confirmed at the next scheduled meeting.

Section 4. Directors may be removed by a unanimous vote of the BOD. A member or board member may ask the BOD to hold a vote to remove a board member. Upon request for a removal of a board member the BOD must notify the board member who is the subject of the removal request within five business days of the request. The notice must be given in writing by the President. A vote on the removal shall occur during the next board meeting or no later than 45 days from the request.

Section 5. A quorum for the transaction of business at a meeting of members shall consist of a majority of the board members.

Article VI – Officers

Section 1. Officers of the Corporation shall consist of: President, Vice President, Secretary, and Treasurer. The BOD may elect officers from members of the BOD.

Section 2. A vacancy occurring in any office may be filled by the board.

Section 3. Election of the Officers shall take place in the last quarter of the fiscal year at the Annual Membership meeting. Newly elected Officers will take office on January 1st and Officers shall serve a period of one (1) year until December 31th of the following year.

Section 4. The president shall be Chairman of the BOD and, as such, shall be the Executive Officer of the Corporation. The President shall preside over all meetings of the BOD, as well as general meetings. He or she shall have general and active management of the business of the Corporation, shall see that all orders and resolutions of the BOD are carried into effect, and shall fix the time and place of all meetings. The President will be responsible for the appointment of Chairpersons to manage each committee for the Corporation, with the exception of the Nominating Committee. The President will establish, in writing, the responsibilities of each chairperson for that committee.

Section 5. The Vice President shall assist the President in the discharge of his or her duties as required and shall preside in all meetings and perform the duties of the President in the absence or disability of the President or in the event said office becomes vacant for any reason.

Friends of Lake Louisa State Park by-laws revised Dec 2019

Section 6. The Secretary shall keep all minutes of all meetings, attend to all correspondence, file all papers for reference, and also give all notices required by statues, By-laws or resolutions.

Section 7. The Treasurer shall be required to follow the requirements set forth in Exhibit 1.

ARTICLE VII – Committees

Section 1. Committees shall be initiated by the President to facilitate the operation of the various functions of the Corporation. A member will be appointed Chairperson and will supervise and coordinate all activities of the committee to which he/she is appointed.

Section 2. There will be the following standing committees: See Exhibit 2 for Committees

ARTICLE VIII – Proxies

Section 1. Members may not vote by proxy

ARTICLE IX – Amendments

Section 1. These By-laws may be repealed, amended, or altered, or new By-laws may be adopted by a majority vote of the BOD at any meeting of the membership upon twenty-one (21) days notice of the proposed amendments.

ARTICLE X – Interpretation of the By-laws

Section 1. If there is a difference in opinion of the By-laws the BOD will be responsible for interpreting the disputed By-laws.

ARTICLE XI – Dissolution

Section 1. Dissolution of the Corporation may be accomplished as provided in Section 617.1402, Florida Statutes.

ARTICLE XII – Parliamentary Authority

Section 1. The rules contained in Robert’s Rules of Order as revised shall govern the BOD, Officers, Chairpersons of various committees, and Members in all cases of the Corporation in addition to any laws of the State of Florida. The BOD can vote to suspend these Robert’s Rules of Order with a majority vote.

Exhibit One: Financial Management Policies

The Friends of Lake Louisa State Park, Inc.

Treasurer's Policies

Date: Adopted March 11, 2013 & Amended July 9, 2013/December 30, 2019

The Organization

The Friends of Lake Louisa State Park, Inc. (FLL) is a not for profit citizen support 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. Registration does not imply endorsement, approval or recommendations by the State.

FLL Important Information

The FLL maintains the following accounts:

1. A checking account with Seacost Bank
 - a. The treasurer is responsible for managing the account over the internet and maintaining applicable passwords
2. A savings account (money market account) with Seacost Bank
 - a. The treasurer is responsible for managing the account over the internet and maintaining applicable passwords
3. A savings account (CD) with Seacost Bank
 - a. The treasurer is responsible for managing the account over the internet and maintaining applicable passwords
4. A petty cash fund is held at the ranger station (minimum balance of \$30.00 plus cash/check collections from the sale of t-shirts, decals and other donations).

Several years ago the FLL created an endowment fund for the benefit of Lake Louisa State Park. The fund is intended to survive the FLL if it were to dissolve, thus providing the Park with continued financial support.

FLL's IRS Employer Identification Number is: 59-3703043 (see appendix page one for IRS's 501(c) (3) confirmation dated May 17, 2012).

The FLL has a tax exempt certification from the state of Florida (Certificate Number 85-8012691871C-8). The State of Florida tax exemption was recently renewed and effective as of July 10, 2017. The State of Florida tax exemption is valid through July 31, 2022.

The FLL uses GnuCash (a free computer software program) as its ledger system.

FLL Treasurer's Responsibilities

The treasurer is responsible for:

1. Managing the organization's cash and accounting (accounts mentioned above)
 - a. Collecting and accounting for revenues collected at the ranger station (donations, t-shirt sales, etc)
 - b. Collecting and accounting for revenues collected from fundraising events (examples: Obstacle Trail Challenge, Poochapalooza, 5K race, etc)
 - c. Depositing cash collected at the ranger station or from events
 - d. Documenting all transactions via GnuCash
 - e. Maintaining a hard copy of all transactions performed (receipts for expenditures, deposit slips, checks received and written, etc)
 - i. Hard copies of all transactions are to be housed at the administration building
 - ii. As of January 1, 2020 both a hard copy of all transactions and an electronic copy of all transactions (PDF files stored on a USB drive) will be maintained
2. Providing the FLL Board of Directors with a report at each board meeting. The report shall include the following:
 - a. A copy of the checking account bank statement for the prior month and a copy of statements for all accounts quarterly.
 - b. A Financial Position report for the prior month and for the year to date
 - i. The Financial Position report details all revenue and expenses
 - ii. Ensures that the accounts are reconciled with reported revenues and expenditures
3. Completing the year-end filings required by the State of Florida
4. Updating the Sunbiz information for the State of Florida upon election or change in board members
5. Ensuring that sales tax is paid quarterly to the State of Florida on the sale of items at the ranger station
6. Completing IRS forms as required by law

Accounting and Tax Reporting Policies

The FLL prepares its financial statements using the modified cash-basis of accounting. Under this method, revenues are recognized when collected rather than when earned and expenses generally are recognized when paid rather than when incurred. This basic approach may be modified to include inventory, value of contributed services, fixed assets and related depreciation, liabilities for sales tax, and pledges receivable from donors.

The FLL will report Federal taxes using the process currently available to 501 (c) (3) organizations. Taxes reported for the 2018 fiscal year were filed using Form 990-N.

Cash Management (Deposits & Expenditures)

The FLL currently sells t-shirts and other items (decals, tumblers, hats, etc) at the ranger station and at certain FLL events/program services (5k, Poochapalooza, etc). Donations are received at the ranger station and at events/program services as well.

At the ranger station, the rangers of Lake Louisa State Park are responsible for documenting a sale or donation.

The sale or donation is documented on the Revenue Collection Form.

The rangers also complete a receipt as indicated on the Revenue Collection Form.

The original receipt is given to the purchaser and a copy is kept as documentation of the sale or donation. The receipt copies and the Revenue Collection Form are kept in a cash box, along with the cash or checks.

Cash or personal check are the only acceptable forms of payment for merchandise sales or donations at the ranger station (credit card is not accepted).

Merchandise sold or donations received at FLL events/program services are documented on a Money Box Form.

At least two FLL volunteers (at least one of whom is a FLL board member) are responsible for managing the Money Box Form and collecting funds. These two volunteers count the funds at the end of the event/program service and sign off on the Money Box Form. The treasurer is then responsible for making sure that the funds recorded on the Money Box Form matches the funds collected.

Cash, personal checks or Paypal are the only acceptable forms of payment for merchandise sales or donations at events/program services (credit card is not accepted).

The Treasurer will periodically collect revenues from the ranger station (at least once per month) earned from sale of merchandise and other donations. The FLL Treasurer is responsible for the following:

- 1) Making sure there is a balance of \$30.00 in the petty cash fund (Treasurer will document on a new Revenue Collection Form by initialing the form)
- 2) Counting all excess cash when it is removed at the Ranger Station
 - a. A ranger on duty will confirm the count of the excess cash
 - b. The Treasurer will document the amount of cash removed from the petty cash fund on the Revenue Collection Form
- 3) Depositing the collected funds into the Seacost checking account
- 4) Documenting the collected funds and deposit of the collected funds on FLL ledger (gnucash computer program).

The Treasurer will be responsible for holding the checkbook for the Seacost checking account. The President and Treasurer will have signature authority for all cash accounts. The BOD may designate others with a majority vote. Only one signature from the President or Treasurer is required on checks to authorize expenditure of FLL funds. In addition to check writing authority, the President and Treasurer will each have their own debit card (linked to Seacost checking account). The FLL Board of Directors shall approve all expenditures. The Treasurer is responsible for collecting and reporting all expenses. The Treasurer shall reimburse any board member who uses their own funds for any FLL expenditure that was previously approved but the board. The Treasurer shall reimburse the board member via check. The board member must fill out a Reimbursement Form and provide the Treasurer with a receipt for said expenditure prior to being reimbursed.

Exhibit two: Standing Committees

Standing Committees and the Chairperson's responsibilities include but are not limited to –

1. Garden Committee: maintaining the Florida Native Plant and Butterfly Garden at the Ranger Station path and plants. This includes researching Florida Native plants, notating plant locations in the garden and maintaining their placement, purchasing replacement plants yearly, purchasing mulch for the butterfly garden yearly, weeding throughout the year, trimming large plants and bushes in the spring, coordinating with the park to gather pine needles when needed to replenish the path and coordinating with volunteers (2-3 times a year), working with volunteers and providing them with a tour and discussion about the Native plant garden from the planning and development to the maintenance of the garden and the benefits of planting Florida Native Plants, attending seminars and group discussions on Florida native plants to stay current on knowledge of native plants, reporting repair needs for the structures at the garden, recording expenses and maintaining the budget.
2. Nature Fest Committee: developing a budget and timeline for the event, generating sponsorships, organizing volunteers and exhibitors, developing hands on conservation activities, securing food vendors or organizing for the Corporation to sell food, developing and distributing flyers and other forms of advertisement, ordering needed supplies, setting up and breaking down the event.
3. Obstacle Trail Challenge Committee: developing a budget and timeline for each event, obtaining insurance for the event, soliciting sponsorships, organizing volunteers, designing obstacles, obtaining approval for obstacles by Park Management, securing a food vendor or organizing for the Corporation to sell food, developing and distributing flyers and other forms of advertisement, building obstacles, decorating obstacles, setting up and breaking down the event.
4. Membership Committee: developing a budget, answering all requests for information regarding membership in the Corporation, contacting members regarding dues notices (via email, phone, or snail mail), forwarding all membership dues received to the Treasurer for deposit into the appropriate account, maintaining a list of all members including their membership category, email, dues date, phone number, and address.
5. Haunted Hike Committee: developing a budget and timeline for the event, generating sponsorships, organizing volunteers, developing appropriate scare zones, securing food vendors or organizing for the Corporation to sell food, developing and distributing flyers and other forms of advertisement, ordering needed supplies, setting up and breaking down the event.
6. 5K race: developing a budget, contacting and partnering with a race training organization for timing the event, generating sponsorships, designing and ordering T-shirts if needed, setting up

and breaking down the course, ordering numbers for the participants, ordering awards, snacks, and water, advertising for the event, and staffing the event with volunteers.

7. Community Involvement: develop and maintain relationships with other organizations (South Lake Chamber of Commerce, Kiwanis, etc) in the community. Attend meetings and give presentations to other organizations to disseminate information about Friends of Lake Louisa State Park, Inc. and its mission.

Committees shall be initiated by the President to facilitate the operation of various functions of the Corporation. New committees will be appointed by the President as the need arises.