



**Florida Department of Environmental Protection
CITIZEN SUPPORT ORGANIZATION
2025 LEGISLATIVE REPORT
(pursuant to Section 20.058 Florida Statutes)**

Citizen Support Organization (CSO) Name: _____

Mailing Address: _____

Telephone Number: _____

Website Address (*required if applicable*): _____

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)

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.)

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

CSO's LAST CALENDAR YEAR STATISTICS:

Total Number of CSO General Membership:

Total Number of Board of Directors:

Total Volunteer Hours for the Board of Directors (From VSys - Work with your parks' volunteer manager):

PARK & CSO RELATIONSHIP:

Do not duplicate by describing accomplishments and contributions in the summary. Brag in the above Results Obtained. Below, describe the relationship.

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).
- Effectiveness of the Board of Directors in completing their Annual Program Plan.
- The relationship between the park and CSO. What went well? Are there areas of improvement?

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?

SUMMARIZE FINANCIAL ACTIVITY FOR LAST CALENDAR YEAR, DIRECT PARK(S) SUPPORT & REVENUES:

Program Services are costs related to providing your organizations' programs or services in accordance with your mission. Describe and provide expenses that directly support the park(s). For established nonprofit organizations, program service expenses generally represent most of the overall expenses of the organization. For the last calendar year provide the total \$ for each that apply. Do not use commas.

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

Visitor Services Revenue are revenues and the sources generated from fundraising on park property. Do not use commas.

Park gift shops, craft stores, and concession sales	\$
Merchandise sales (e.g., plants, firewood, ice, t-shirts, hats, etc.)	\$
Programs and Special Events (e.g., fundraising workshops, seasonal events, concerts, etc.)	\$
Vending (e.g., drink machines, penny press, laundry, Wifi, etc.)	\$
Rentals (e.g., bikes, canoe, kayak, SUPs, etc.)	\$
In-park donation boxes	\$
Other visitor services revenue	\$
Total Visitor Services Revenue	\$

NET ASSETS: \$

Organizations end of last year's Total Assets minus Total Liabilities. This is not the above's Visitor Service Revenue minus Program Service Expenses.

CSO AUDIT THRESHOLD:**Last Calendar Year's Total Expenses (including grants) \$**

Are the CSO's annual total expenses \$300,000 including grants? Then Section 215.981(2), Florida Statute requires an independent CPA audit using Government Audit Standards ([U.S. GAO Yellow Book](#)). 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.

CONFIRM ATTACHMENTS:**Code of Ethics**

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 complete 990 and schedules.

2025 CSO Legislative Report Acknowledgment

This information is complete to the best of my knowledge pursuant to Section 20.058 Florida Statutes

Title	Name (Print or Type)	Signature	Date
Park Manager	Jorge Brito	Jorge Brito Digitally signed by Jorge Brito Date: 2026.05.27 14:01:20 -04'00'	05/27/2026
CSO President	Christina Bracken	Christina Bracken Digitally signed by Christina Bracken DN: cn=Christina Bracken, o=CSO, email=ChristinaBracken@gmail.com, c=US Date: 2026.05.26 00:17:28 -04'00'	05/26/2026

code of ethics

PREAMBLE

(1) It is essential to the proper conduct and operation of Friends of Cape Florida, Inc. (herein “CSO”) that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist.

(2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Friends of Cape Florida, Inc. board members, officers, and employees in the performance of their official duties.

STANDARDS

The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts.

No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby.

2. Prohibition of Accepting Compensation Given to Influence a Vote.

No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses.

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

4. Prohibition of Misuse of Position.

A CSO board member, officer, or employee shall not corruptly use or attempt to use one's official position or any property or resource which may be within one's trust, or perform official duties, to secure a special privilege, benefit, or exemption.

5. Prohibition of Misuse of Privileged Information.

No CSO board member, officer, or employee shall disclose or use information not available to members of the general public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or benefit of any other person or business entity.

6. Post-Office/Employment Restrictions.

A person who has been elected to any CSO board or office or who is employed by a CSO may not personally represent another person or entity for compensation before the governing body of the CSO of which he or she was a board member, officer, or employee for a period of two years after he or she vacates that office or employment position.

7. Prohibition of Employees Holding Office.

No person may be, at one time, both a CSO employee and a CSO board member at the same time.

8. Requirements to Abstain From Voting.

A CSO board member or officer shall not vote in official capacity upon any measure which would affect his or her special private gain or loss, or which he or she knows would affect the special gain or any principal by whom the board member or officer is retained. When abstaining, the CSO board member or officer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the CSO board member or officer to file a memorandum before the vote, the memorandum must be filed with the person responsible for recording the minutes of the meeting no later than 15 days after the vote.

9. Failure to Observe CSO Code of Ethics.

Failure of a CSO board member, officer, or employee to observe the Code of Ethics may result in the removal of that person from their position. Further, failure of the CSO to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO.



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0074
Important Information – Please Read

IRS Notice CP211A

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FRIENDS OF CAPE FLORIDA INC
1200 CRANDON BLVD
KEY BISCAYNE FL 33149-2713



100988

March 16, 2026

We processed your request for an extension of time to file

We approved your Form 8868, Application for Extension of Time to File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans, for employer identification number **55-0810948**.

What you need to do

- **Electronically** file form 990, Return of Organization Exempt From Income Tax, for tax period ending December 31, 2025 by **November 15, 2026**. The IRS will not accept Form 990 filed on paper.
- You can find more information about filing electronically at [IRS.gov/EOeFile](https://www.irs.gov/EOeFile).

IRS help

- Visit [IRS.gov/CP211A](https://www.irs.gov/CP211A).
- Call 877-829-5500 if you can't find what you need online.