



**Florida Department of Environmental Protection
CITIZEN SUPPORT ORGANIZATION
2024 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.

2024 CSO Legislative Report Acknowledgment


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

Signature: Christina Bracken

Print name: Christina Bracken, CSO President

Friends of Cape Florida, Inc.

Date: _____

Signature: 

Print name: Jorge Brito, Park Manager

Date: 05/18/2024

**FRIENDS OF CAPE FLORIDA, INC.
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 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.

Return of Organization Exempt From Income Tax

2022

Under section 511, 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form, since they are not required.
 Go to www.irs.gov/Form990EZ for instructions and the test if form title.

Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

A For the **2022** ending on or next to beginning **01/01/2022** ending **12/31/2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization FRIENDS OF CAPE FLORIDA INC		D Employer identification number 55-0810948
	Number and street (or P.O. box if mail is not delivered to street address) 1200 Scrandon Blvd	Room/suite	E Telephone number 305-361-8779
	City or town, state or province, country, and ZIP or foreign postal code Key Biscayne, FL 33149		F Group Exemption Number

G Accounting Method: Cash Accrual Other (specify): _____

H Check if the organization is not required to attach Schedule B (Form 990).

I Website: _____

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. \$ **126,141**

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	1				43,751	
	2	Program service revenue including government fees and contracts	2				0	
	3	Membership dues and assessments	3				1,318	
	4	Investment income	4				0	
	5	Gross amount from sale of assets other than inventory	5		0			
	5b	Less: cost or other basis and sales expenses	5b		0			
	5	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5				0	
	6	Gaming and fundraising events:						
		6	Gross income from gaming (attach Schedule G if greater than \$15,000)	6		0		
		6b	Gross income from fundraising events (not including \$0 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		65,523		
6		Less: direct expenses from gaming and fundraising events	6		51,794			
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d				13,729		
7	7	Gross sales of inventory, less returns and allowances	7		15,549			
	7b	Less: cost of goods sold	7b		5,048			
	7	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7				10,501	
8	Other revenue (describe in Schedule O)	8				0		
9	Tot revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9				69,299		
Expenses	1	Grants and similar amounts paid (list in Schedule O)	1				0	
	11	Benefits paid to or for members	11				0	
	12	Salaries, other compensation, and employee benefits	12				0	
	13	Professional fees and other payments to independent contractors	13				1,386	
	14	Occupancy, rent, utilities, and maintenance	14				0	
	15	Printing, publications, postage, and shipping	15				94	
	16	Other expenses (describe in Schedule O) <u>See Schedule O, Statement 1</u>	16				33,226	
17	Tot expenses. Add lines 10 through 16	17				34,706		
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18				34,593	
	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				30,733	
	2	Other changes in net assets or fund balances (explain in Schedule O)	2				0	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21				65,326		

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
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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 6a, and 7a, among others?		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0
b	Did the organization file Form 1120-POL for this year?	37b	<input checked="" type="checkbox"/>
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?	38a	<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, part II, and enter the total amount involved	38b	
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
	section 4911: 0; section 491 : 0; section 4955: 0		
b	Section 501(c)(3), 501(c)(4), and 501(c)(9) 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-E? If "Yes," complete Schedule L, part I	40b	<input checked="" type="checkbox"/>
c	Section 501(c)(3), 501(c)(4), and 501(c)(9) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 491, 4955, and 4958		0
d	Section 501(c)(3), 501(c)(4), and 501(c)(9) organizations. Enter amount of tax on line 40c reimbursed by the organization		0
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	40e	<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed: FL		
42a	The organization's books are in care of: Steven J Henriquez CPA LLC Telephone no. 305-423-6399 Located at: 5825 Sunset Dr 201, Miami, FL 33143 +4 33143		
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: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts FBAR.	42b	<input checked="" type="checkbox"/>
c	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:	42c	<input checked="" type="checkbox"/>
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-E in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	<input type="checkbox"/>
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-E	44a	<input checked="" type="checkbox"/>
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-E	44b	<input checked="" type="checkbox"/>
c	Did the organization receive any payments for indoor tanning services during the year?	44c	<input checked="" type="checkbox"/>
d	If "Yes" to line 44c, has the organization filed a Form 70 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a	Did the organization have a controlled entity within the meaning of section 51(b)(13)?	45a	<input checked="" type="checkbox"/>
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 51(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-E. See instructions	45b	<input checked="" type="checkbox"/>

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	46	Yes	No
			✓

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	47	Yes	No
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/1099-NEC)	(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 	Date 6/19/2023
	Jason Cummins, Treasurer Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name Steven Henriquez	Preparer's signature 	Date 6/19/23	Check <input type="checkbox"/> if self-employed	PTIN P00889296	
	Firm's name Steven J Henriquez CPA LLC	Firm's EIN 37-1552393		Firm's address 5825 Sunset Drive 201, Miami, FL 33143		
	Firm's address 5825 Sunset Drive 201, Miami, FL 33143			Phone no. 305-423-6399		
	May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

**SCHEDULE A
990)**

Public Charity Status and Public Support

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization as defined in section 170(b)(1)(A) in next part of this instruction.
Attach to Form 990 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Name of the organization

FRIENDS OF CAPE FLORIDA INC

Epl ye identificati n nu be

55-0810948

Part I Reas n f Public Cha ity 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 onl one box.)

- 1 A church, convention of churches, or association of churches described in **secti n 170 b) 1) A) i).**
- 2 A school described in **secti n 170 b) 1) A) ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **secti n 170 b) 1) A) iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **secti n 170 b) 1) A) iii).** Enter the hospital's name, cit , and state:
- 5 An organization operated for the benefit of a college or universit owned or operated b a governmental unit described in **secti n 170 b) 1) A) iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **secti n 170 b) 1) A) v).**
- 7 An organization that normall receives a substantial part of its support from a governmental unit or from the general public described in **secti n 170 b) 1) A) vi).** (Complete Part II.)
- 8 A communit trust described in **secti n 170 b) 1) A) vi).** (Complete Part II.)
- 9 An agricultural research organization described in **secti n 170 b) 1) A) ix)** operated in conjunction with a land-grant college or universit or a non-land-grant college of agriculture (see instructions). Enter the name, cit , and state of the college or universit :
- 10 An organization that normall receives (1) more than 33¹/₃% 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 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired b the organization after June 30, 1975. See **secti n 509 a) 2).** (Complete Part III.)
- 11 An organization organized and operated exclusivel to test for public safet . See **secti n 509 a) 4).**
- 12 An organization organized and operated exclusivel for the benefit of, to perform the functions of, or to carr out the purposes of one or more publicl supported organizations described in **secti n 509 a) 1)** or **secti n 509 a) 2).** See **secti n 509 a) 3).** Check the box on lines 12a through 12d that describes the t pe of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled b its supported organization(s), t picall b giving the supported organization(s) the power to regularl appoint or elect a majorit of the directors or trustees of the supporting organization. **Y u ust c plete Pa t IV, Secti ns A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), b having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **Y u ust c plete Pa t IV, Secti ns A and C.**
 - c **Type III functi nally integ ated.** A supporting organization operated in connection with, and functionall integrated with, its supported organization(s) (see instructions). **Y u ust c plete Pa t IV, Secti ns A, D, and E.**
 - d **Type III n n-functi nally integ ated.** A supporting organization operated in connection with its supported organization(s) that is not functionall integrated. The organization generall must satisf a distribution requirement and an attentiveness requirement (see instructions). **Y u ust c plete Pa t IV, Secti ns A and D, and Pa t V.**
 - e Check this box if the organization received a written determination from the IRS that it is a T pe I, T pe II, T pe III functionall integrated, or T pe III non-functionall 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) T pe of organization (described on lines 1–10 above (see instructions))	iv) Is the organization listed in our governing document?		v) Amount of monetar support (see instructions)	vi) Amount of other support (see instructions)
			Yes	N		
A)						
B)						
C)						
D)						
E)						
T tal						

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 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and scholarship fees received. Do not include any "unusual grants."						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
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 VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the 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 2022 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage for 2021 (Schedule A, Part II, line 14)	15	%
16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2021. 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—2022. If the organization did not check a box on line 13, 16a, 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 VI 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—2021. If the organization did not check a box on line 13, 16a, 16b, 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 VI 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, 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support S hedule for Organizations Des ribed in Se tion 509(a)(2)

Complete ly if y u checked the b x n line 10 f Pa t I if the ganizati n failed t qualify unde Pa t II. If the ganizati n fails t qualify unde the tests listed bel w, please c plete Pa t II.)

Se tion A. Publi Support

Calendar year (or fis al year beginning in)	(a) 2018	(b) 2019	() 2020	(d) 2021	(e) 2022	(f) T tal
1 Gifts, g ants, c nt ibuti ns, and e be ship fees received. D n t include any "unusual g ants.")	52,151	85,755	107,668	19,095	43,751	308,420
2 G ss receipts f ad issi ns, e chandise s ld se vices pe f ed, facilities fu nished in any activity that is elated t the ganizati n's tax-exe pt pu p se						
3 G ss receipts f activities that a e n t an un elated t ade business unde secti n 513						
4 Tax evenues levied f the ganizati n's benefit and eithe paid t expended n its behalf						
5 The value f se vices facilities fu nished by a g ve n ental unit t the ganizati n with ut cha ge	1,500	1,500	1,500	1,500	1,500	7,500
6 Total. Add lines 1 th ough 5	53,651	87,255	109,168	20,595	45,251	315,920
7a A unts included n lines 1, 2, and 3 eceived f disqualified pe s ns						
b A unts included n lines 2 and 3 eceived f the than disqualified pe s ns that exceed the g eate f \$5,000 1% f the a unt n line 13 f the yea						
Add lines 7a and 7b						
8 Publi support. Subt act line 7c f line 6.)						315,920

Se tion B. Total Support

Calendar year (or fis al year beginning in)	(a) 2018	(b) 2019	() 2020	(d) 2021	(e) 2022	(f) T tal
9 A unts f line 6	53,651	87,255	109,168	20,595	45,251	315,920
10a G ss inc e f inte est, dividends, pay ents eceived n secu ities l ans, ents, yalties, and inc e f si ila s u ces						
b Un elated business taxable inc e less secti n 511 taxes) f businesses acqui ed afte June 30, 1975						
Add lines 10a and 10b						
11 Net inc e f un elated business activities n t included n line 10b, whethe n t the business is egula ly ca ied n						
12 Othe inc e. D n t include gain l ss f the sale f capital assets Explain in Pa t VI.)						
13 Total support. Add lines 9, 10c, 11, and 12.)	53,651	87,255	109,168	20,595	45,251	315,920
14 First 5 years. If the 990 is f the ganizati n's fi st, sec nd, thi d, f u th, fifth tax yea as a secti n 501 c) 3) ganizati n, check this b x and stop here <input type="checkbox"/>						

Se tion C. Computation of Publi Support Per entage

15 Public supp t pe centage f 2022 line 8, c lu n f), divided by line 13, c lu n f))	15	100 %
16 Public supp t pe centage f 2021 Schedule A, Pa t III, line 15	16	100 %

Se tion D. Computation of Investment In ome Per entage

17 Invest ent inc e pe centage f 2022 line 10c, c lu n f), divided by line 13, c lu n f))	17	0 %
18 Invest ent inc e pe centage f 2021 Schedule A, Pa t III, line 17	18	0 %
19a 33 1/3% support tests—2022. If the ganizati n did n t check the b x n line 14, and line 15 is e than 33 1/3%, and line 17 is n t e than 33 1/3%, check this b x and stop here. The ganizati n qualifies as a publicly supp ted ganizati n <input checked="" type="checkbox"/>		
b 33 1/3% support tests—2021. If the ganizati n did n t check a b x n line 14 line 19a, and line 16 is e than 33 1/3%, and line 18 is n t e than 33 1/3%, check this b x and stop here. The ganizati n qualifies as a publicly supp ted ganizati n <input type="checkbox"/>		
20 Private foundation. If the ganizati n did n t check a b x n line 14, 19a, 19b, check this b x and see inst ucti ns <input type="checkbox"/>		

Part IV Supporting Organizations

Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1)–(2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization certify that each supported organization qualified under section 501(c)(4), (5), (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organization was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1)–(2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added, substituted, or removed supported organization part of a class already designated in the organization's organizing document?		
c Substituted only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support whether in the form of grants (the provision of services, facilities) to any one of the than i) its supported organizations, ii) individuals that are part of the charitable class benefited by one of its supported organizations, iii) the supporting organizations that also support benefit one of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, the similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a grant to a disqualified person as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946) other than foundation managers and organizations described in section 509(a)(1)–(2)? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person as defined in line 9a) have an ownership interest in, derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	N
11 Has the organization accepted a gift contributed by any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described in line 11a above?	11b	
c A 35% controlled entity of a person described in line 11a above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

	Yes	N
1 Did the governing body, either of the governing body, officers acting in their official capacity, or employee of the supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization (other than the supported organization(s) that operated, supervised, controlled the supporting organization)? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	N
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organizations? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	N
1 Did the organization provide each of its supported organizations, by the last day of the fifth month of the organization's tax year, i) a written notice describing the type and amount of support provided during the period, ii) a copy of the 990 that was most recently filed as of the date of notification, and iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, trustees either appointed or elected by the supported organization(s) or serving in the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, neither of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .	3a		
b Did the organization exercise a substantial degree of discretion over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Part V Type Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check the e if the ganizati n satisfied the Integ al Pa t Test as a qualifying t ust n N v. 20, 1970 *explain in Part VI*). See instructions. All the Type III n n-functi nally integ ated supp ting ganizati ns ust c plete Secti ns A th ugh E.

Section A—Adjusted Net income		A) P i Yea	B) Cu ent Yea pti nal)
1	Net sh t-te capital gain	1	
2	Rec ve ies f p i -yea dist ibuti ns	2	
3	Othe g ss inc e see inst ucti ns)	3	
4	Add lines 1 th ugh 3.	4	
5	Dep eciati n and depleti n	5	
6	P ti n f pe ating expenses paid incu ed f p ducti n c llecti n f g ss inc e f anage ent, c nse vati n, aintenance f p pe ty held f p ducti n f inc e see inst ucti ns)	6	
7	Othe expenses see inst ucti ns)	7	
8	Adjusted Net ncome subt act lines 5, 6, and 7 f line 4)	8	

Section B—Minimum Asset Amount		A) P i Yea	B) Cu ent Yea pti nal)
1	Agg egate fai a ket value f all n n-exe pt-use assets see inst ucti ns f sh t tax yea assets held f pa t f yea):		
a	Ave age nthly value f secu ities	1a	
b	Ave age nthly cash balances	1b	
c	ai a ket value f the n n-exe pt-use assets	1c	
d	Total add lines 1a, 1b, and 1c)	1d	
e	Discount clai ed f bl ckage the fact s <i>(explain in detail in Part VI)</i> :		
2	Acquisiti n indebtedness applicabl t n n-exe pt-use assets	2	
3	Subt act line 2 f line 1d.	3	
4	Cash dee ed held f exe pt use. Ente 0.015 f line 3 f g eate a unt, see inst ucti ns).	4	
5	Net value f n n-exe pt-use assets subt act line 4 f line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Rec ve ies f p i -yea dist ibuti ns	7	
8	Minimum Asset Amount add line 7 t line 6)	8	

Section C—Distributable Amount			Cu ent Yea
1	Adjusted net inc e f p i yea f Secti n A, line 8, c lu n A)	1	
2	Ente 0.85 f line 1.	2	
3	Mini u asset a unt f p i yea f Secti n B, line 8, c lu n A)	3	
4	Ente g eate f line 2 line 3.	4	
5	Inc e tax i p sed in p i yea	5	
6	Distributable Amount. Subt act line 5 f line 4, unless subject t e e gency te p a y e ducti n see inst ucti ns).	6	
7	<input type="checkbox"/> Check the e if the cu ent yea is the ganizati n's fi st as a n n-functi nally integ ated Type III supp ting ganizati n see inst ucti ns).		

Part V Type III Non- functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D—Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income-producing activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts per IRS approval equated—provide details in Part VI	5
6	Other distributions describe in Part VI. See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive provide details in Part VI. See instructions.	8
9	Distribution amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E—Distribution Allocations	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distribution amount for 2022 from Section C, line 6			
2 Undistributed amounts, if any, for year prior to 2022 for reasonable cause equated—explain in Part VI. See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c 2019			
d 2020			
e 2021			
f Total from lines 3a through 3e			
g Applied to undistributed amounts for prior years			
h Applied to 2022 distribution amount			
i Carryover from 2017 not applied see instructions			
j Reconciling. Subtotal lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to undistributed amounts for prior years			
b Applied to 2022 distribution amount			
c Reconciling. Subtotal lines 4a and 4b from line 4.			
5 Reconciling undistributed amounts for year prior to 2022, if any. Subtotal lines 3g and 4a from line 2. Result greater than zero, explain in Part VI. See instructions.			
6 Reconciling undistributed amounts for 2022. Subtotal lines 3h and 4b from line 1. Result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown from line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

**SCHEDULE G
990)**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, 19, if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
Attach Form 990 or Form 990-EZ.

2022

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

Employer identification number

FRIENDS OF CAPE FLORIDA INC

55-0810948

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a** Mail solicitations
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of non-government grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **N**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

i) Name and address of individual or entity (fundraiser)	ii) Activity	iii) Did fundraiser have custody or control of contributions?		iv) Gross receipts from activity	v) Amount paid to (or retained by) fundraiser listed in col. i)	vi) Amount paid to (or retained by) organization
		Yes	N			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on 990, Part IV, line 18, reported more than \$15,000 of fundraising event contributions and gross income on 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events add c.l. (a) through c.l. (c)	
		Full Moon Party event type)	Haunted Hike event type)	3 total number)		
Revenue	1	Gross receipts	55,154	13,869	8,500	77,523
	2	Less: Contributions	0	0	0	0
	3	Gross income line 1 minus line 2)	55,154	13,869	8,500	77,523
Direct Expenses	4	Cash prizes	0	0	0	0
	5	Non-cash prizes	0	0	0	0
	6	Rent/facility costs	1,037	2,484	0	3,521
	7	Food and beverages	4,950	0	0	4,950
	8	Entertainment	3,000	300	0	3,300
	9	Other direct expenses	24,178	7,322	8,523	40,023
	10	Direct expense subtotal. Add lines 4 through 9 in column d)				
11	Net income subtotal. Subtract line 10 from line 3, column d)					25,729

Part III Gaming. Complete if the organization answered "Yes" on 990, Part IV, line 19, reported more than \$15,000 on 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo / progressive bingo	(c) Other gaming	(d) Total gaming add c.l. (a) through c.l. (c)	
		Revenue	1	Gross revenue		
Direct Expenses	2	Cash prizes				
	3	Non-cash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No		
7	Direct expense subtotal. Add lines 2 through 5 in column d)					
8	Net gaming income subtotal. Subtract line 7 from line 1, column d)					

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

 10a We are any of the organization's gaming licenses revoked, suspended, terminated during the tax year? Yes No
 b If "Yes," explain: _____

Other Expenses Structure Explanation

Description	Amount
Park improvements	11,565
Repairs and maintenance	7,390
Supplies	6,148
Computer services	3,235
Insurance	574
Office supplies and software	433
Telephone	138
Miscellaneous	522
Shirts	3,221
Total:	33,226

Other Liabilities Structure Explanation

Description	EOY Amount
Credit card debt	200
Total:	200