



**Florida Department of Environmental Protection
CITIZEN SUPPORT ORGANIZATION
2023 LEGISLATIVE REPORT
(pursuant to Section 20.058 Florida Statutes)**

Friends of Franklin County State Parks

Citizen Support Organization (CSO) Name: _____

Mailing Address: PO Box 144 / Eastpoint, FL 32328 _____

Telephone Number: 850-927-2111 _____

Website Address (required if applicable): <https://www.fofcsp.org/> _____

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

Statutory Authority:

Section 20.2551, F.S., Citizen support organizations; use of property; audit; public records; partnerships. In summary, the statute specifies the organizational requirements, operational parameters, duties of a CSO to support the Department of Environmental Protection (Department), or individual units of the Department, use of Department property, audit requirements, public records requirements, and authorizes public-private partnerships to enhance lands managed by the Department.

Section 258.015, F.S., Citizen support organizations; use of property; audit. In summary, the statute defines a CSO, requires authorization by the Division of Recreation and Parks, and specifies the use of property. This statute authorizes the Partnerships in Parks (PIP) program for state parks, the program’s operational parameters, CSO’s operational parameters, and donor recognition.

YOUR MISSION AND LAST CALENDAR YEAR’S PROGRAM ACCOMPLISHMENTS:

CSO’s Mission: (Consistent with your Articles and Bylaws)

Support and enhance the State Parks through social media, fundraising, rentals and merchandise sales.

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.)

Completed the addition of on-site housing for 2 staff members or volunteers. Included electric service and aerobic systems (\$20737)
 Purchased a Nomad electric all-terrain wheelchair for use by park visitors (\$6900).
 Assisted with John Gorrie Museum renovations and collections procurement.
 Assisted with landscaping design and installation at the John Gorrie Museum and the Orman House.
 Researched and gathered estimates for the Orman House mule barn project.
 Purchased items for resale to campers and visitors.
 Purchased kayaks & accessories to continue kayak and canoe rentals.
 Met with contractors to discuss renovations of the currently closed Orman House.

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

Continue to raise funds to support St. George Island, the John Gorrie Museum and the Historic Orman House state parks.
 Continue to assist with purchasing of resale items for all three parks
 Continue to assist in interpretive programming needs including supplies and support for the programming
 Assist with SGISP to gain an International Dark Skies Certification
 Develop a plan for new revenue producing opportunities at the Orman House and Chapman Botanical Gardens
 Continue to assist in the Orman House and John Gorrie renovations by purchasing additional items for display

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?

The CSO works with the parks to provide needed items to enhance the parks and the improve visitor experience. The CSO is actively looking into hiring a social media manager to increase our awareness on social media sites. Improvements will include but are not limited to actively engaging in Facebook and Twitter along with updating the FoFCSP's website. The FoFCSP will continue to assist with enhancing and maintaining our facilities and programs especially regarding inclusion and accessibility. A standing committee is being formed to assist in developing and enacting a landscape plan for the Chapman Botanical Gardens adjacent to the Orman House. A large open-air pavilion and restrooms are planned for the Gardens which will bring new opportunities for revenue including weddings, receptions, family reunions, art fairs, etc... The FoFCSP needs to continue their pursuit to recruit additional members and electing both a President and Vice-President to help provide leadership and guidance.

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?

The CSO has an excellent working relationship with the Park Manager and staff. Frequent and timely communications flow between the manager, staff, and CSO board. The board meets quarterly and the manager provides updates regarding activities and needs at the three parks, and suggestions of how the CSO can be involved. Discussions include long term and short term goals, and the steps and timelines to achievement. The manager relays notices from DEP regarding reporting needs and opportunities for involvement at the State level. Staff assists the CSO with fundraising via sales of merchandise and rentals of kayaks and canoes, as well as making our mobility devices available to visitors. The CSO shows its appreciation of the staff at every opportunity.

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	\$ 20737
Cultural resources (e.g., historic structure restoration/ renovation)	\$ 250
Natural resources (e.g., native plants, natural lands restoration)	\$
Maintenance equipment (e.g., mowers, chippers, blowers, chainsaws)	\$
Other facilities and landscape maintenance	\$ 2400
Vehicles (e.g., trucks/cars, UTVs, golf carts, accessible devices, etc.)	\$ 6900
Amenities (e.g., water fountains, benches, picnic tables, recreational equipment, kiosks etc.)	\$ 8699
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	\$ 38986

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	\$ 9918
Merchandise sales (e.g., plants, firewood, ice, t-shirts, hats, etc.)	\$ 14825
Programs and Special Events (e.g., fundraising workshops, seasonal events, concerts, etc.)	\$
Vending (e.g., drink machines, penny press, laundry, Wifi, etc.)	\$ 1655
Rentals (e.g., bikes, canoe, kayak, SUPs, etc.)	\$ 10745
In-park donation boxes	\$ 662
Other visitor services revenue	\$
Total Visitor Services Revenue	\$ 37805

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.

2023 CSO Legislative Report Acknowledgement

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

Signature: Elaine Rosenthal Digitally signed by Elaine Rosenthal
Date: 2023.05.26 11:13:54 -04'00'

Print name: Elaine Rosenthal, Treasurer, CSO President

Friends of Franklin County State Parks, Inc.

Date: 05/26/2023

Signature: Joshua Hodson Digitally signed by Joshua Hodson
Date: 2023.05.23 10:07:03 -04'00'

Print name: Joshua Hodson, Park Manager

Date: 05/23/2023

Friends of Franklin County State Parks, Inc.
CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of Franklin County State Parks, 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 Franklin County State Parks, 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

Notice	CP211A
Tax period	December 31, 2022
Notice date	May 15, 2023
Employer ID number	13-4211243
To contact us	Phone 877-829-5500
Page 1 of 1	

198551.515166.399837.9548 1 AB 0.507 372



FRIENDS OF FRANKLIN COUNTY STATE
PARKS INC
PO BOX 144
EASTPOINT FL 32328-0144

198551

Important information about your December 31, 2022, Form 990

We approved your Form 8868, Application for Automatic Extension of Time to File an Exempt Organization Return

We approved the Form 8868 for your December 31, 2022, Form 990, Return of Organization Exempt From Income Tax. Your new due date is November 15, 2023.

What you need to do

File your December 31, 2022, Form 990 by November 15, 2023. We encourage you to use electronic filing—the fastest and easiest way to file.

Visit www.irs.gov/charities to learn about approved e-file providers, the types of returns you can file electronically, and whether you're required to file electronically.

Additional information

- Visit www.irs.gov/cp211a.
- Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.

Form **990-EZ**

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)

OMB No. 1545-0047

2021

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form, as it may be made public.
▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the **2021** calendar year, or tax year beginning _____, and ending _____

B Check if applicable:	C Name of organization	D Employer identification number
<input type="checkbox"/> Address change	Friends of Franklin County State	13-4211243
<input type="checkbox"/> Name change	Parks Inc.	E Telephone number
<input type="checkbox"/> Initial return	Number and street (or P.O. box if mail is not delivered to street address) Room/suite	850-927-3985
<input type="checkbox"/> Final return/terminated	PO Box 144	F Group Exemption Number ▶
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code	
<input type="checkbox"/> Application pending	Eastpoint FL 32328	

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

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

I Website: ▶ **www.fofcsp.org**

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 ▶ \$ **46,431**

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 _____

	Description	Code	Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	13,506
	2 Program service revenue including government fees and contracts	2	2,950
	3 Membership dues and assessments	3	70
	4 Investment income	4	46
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b 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		
c Less: direct expenses from gaming and fundraising events	6c		
d 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	27,048	
b Less: cost of goods sold	7b	18,894	
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	8,154	
8 Other revenue (describe in Schedule O)	8	2,811	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	27,537	
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	17,617
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	56
	16 Other expenses (describe in Schedule O)	16	4,963
	17 Total expenses. Add lines 10 through 16	17	22,636
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	4,901
	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	68,185
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	73,086

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2021)

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	68,185	22	73,086
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	0	24	
25 Total assets	68,185	25	73,086
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	68,185	27	73,086

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?

See Schedule O

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

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

28 1) Park Maintenance	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	17,953
29 2) Park Equipment	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	616
30 3) Enhance Visitor Experience	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)		32	18,569

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Elaine Rosenthal Treasurer	1.35	0	0	0
Pam Prince Secretary	0.58	0	0	0
Stanley Colvin Board Member	0.20	0	0	0
Greg Kirk Board Member	0.05	0	0	0
Chuck Lombardo Board Member	8.18	0	0	0
Lauren Levi Board Member 2022	0.00	0	0	0
John Hockman (deceased 11-23-2021) Former Pres/Treasur	3.13	0	0	0

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

		Yes	No
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
35b	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 ▶ 37a		
37b	Did the organization file Form 1120-POL for this year?		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?		X
38b	If "Yes" complete Schedule L, Part II, and enter the total amount involved 38b		
39	Section 501(c)(7) organizations. Enter:		
39a	Initiation fees and capital contributions included on line 9 39a		
39b	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 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____		
40b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
40c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
40d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
40e	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		X
41	List the states with which a copy of this return is filed ▶ None		
42a	The organization's books are in care of ▶ Elaine Rosenthal 225 W 8th Street. Located at ▶ St George Island FL ZIP + 4 ▶ 32328		
42b	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).		X
42c	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 ▶ _____		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 <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-EZ		X
44b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44c	Did the organization receive any payments for indoor tanning services during the year?		X
44d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O ▶ _____		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b	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		X

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

(Complete only if you checked the box on line 10 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 year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,563	12,914	4,739	2,357	13,506	37,079
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	26,776	20,935	23,707	15,761	27,048	114,227
3 Gross receipts from activities that are not an unrelated trade or business under section 513	16,033	14,701	13,331	1,359	5,831	51,255
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	46,372	48,550	41,777	19,477	46,385	202,561
7a 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.)						202,561

Section E. Total Support

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6	46,372	48,550	41,777	19,477	46,385	202,561
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	95	82	75	72	46	370
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	95	82	75	72	46	370
11 Net income from unrelated business activities not included on 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 VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	46,467	48,632	41,852	19,549	46,431	202,931

14 **First 5 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 2021 (line 8, column (f), divided by line 13, column (f))	15	99.82%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	99.79%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2021.** 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—2020.** 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

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

Table with Yes/No columns and row 46 marked with X in the No column.

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

Table with Yes/No columns and row 47 marked with X in the No column.

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

Table with Yes/No columns and row 48 marked with X in the No column.

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

Table with Yes/No columns and row 49a marked with X in the No column.

b If "Yes" was the related organization a section 527 organization?

Table with Yes/No columns and row 49b marked with X in the No column.

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."

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation, (d) Health benefits, (e) Estimated amount of other compensation. All rows contain '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."

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. All rows contain '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

X 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: Elaine Rosenthal, Treasurer, Date: 5/6/2022

Paid Preparer Use Only: Ralph C. Roberson CPA, Preparer's signature, Date, Check self-employed, PTIN P00149032, Firm's name: Roberson & Associates, P.A., Firm's address: 116A Sailors Cove Dr, Port Saint Joe, FL 32456-1890, Firm's EIN: 59-3721216, Phone no.: 850-653-1090

May the IRS discuss this return with the preparer shown above? See instructions X Yes [] No

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2021

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

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

Department of the Treasury
Internal Revenue Service

Name of the organization

**Friends of Franklin County State
Parks Inc.**

Employer identification number

13-4211243

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations:
 - g Provide the following information about the supported organization(s).

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

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

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A -- Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B -- Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C -- Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

SCHEDULE O
(Form 990)

 Department of the Treasury
 Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

 Complete to provide information for responses to specific questions on
 Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

 Open to Public
 Inspection

 Name of the organization **Friends of Franklin County State
Parks Inc.**

 Employer identification number
13-4211243
Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
Sales commission from vending	\$ 2,130
Refunds from prior year costs	\$ 681
Total	\$ 2,811

Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Sale of Inventory	
Sales taxes	\$ 1,929
Expenses	
Membership dues	\$ 125
Website and computer	\$ 135
Park supplies	\$ 1,555
License	\$ 75
Equipment for parks	\$ 549
Repair & Maintenance	\$ 595
Total	\$ 4,963

Form 990-EZ, Part III - Primary Exempt Purpose

Raise funds to support the Franklin County, Florida State Parks.

Supplement the Park's operating budgets.

1) Park Maintenance

2) Park Equipment

3) Provide enhanced visitor experience

Schedule O (Form 990) 2021

Name of the organization

Friends of Franklin County State

Employer identification number

13-4211243

Form 990-EZ, Part III, Line 31 - All Other Accomplishment

General management costs to support the organizations tax exempt purposes.