



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

Citizen Support Organization (CSO) Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Website Address (*required if applicable*): \_\_\_\_\_

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

**Statutory Authority:**

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

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

**YOUR MISSION AND LAST CALENDAR YEAR'S PROGRAM ACCOMPLISHMENTS:**

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

**Describe Last Calendar Year's Results Obtained:** Brag! (List or discuss the past calendar year's accomplishments and contributions. Cite specific support from last calendar year's Annual Program Plan.)

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

**CSO's LAST CALENDAR YEAR STATISTICS:**

**Total Number of CSO General Membership:**

**Total Number of Board of Directors:**

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

**PARK & CSO RELATIONSHIP:**

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

**Park Manager's Comments on the CSO & Park Relationship and Support:**

Provide your perspective on

- Changing developments of the park provided by the CSO.
- Effectiveness of the organization in fulfilling their purpose to support the park(s).
- Effectiveness of the Board of Directors in completing their Annual Program Plan.
- The relationship between the park and CSO. What went well? Are there areas of improvement?

**CSO President's Comments on the CSO & Park Relationship and Support:**

Provide your perspective on the relationship between the park and CSO. What went well? Are there areas of improvement?

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

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

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

**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	\$
<b>Total Visitor Services Revenue</b>	<b>\$</b>

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**NET ASSETS:** \$

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

**CSO AUDIT THRESHOLD:**

**Last Calendar Year’s Total Expenses (including grants) \$**

Are the CSO’s annual total expenses \$300,000 including grants? Then Section 215.981(2), Florida Statute requires an independent CPA audit using Government Audit Standards ([U.S. GAO Yellow Book](#)). The audit is **due by September 1** (9 months after the CSO’s calendar year ends) to the Florida Auditor General and to the Department.

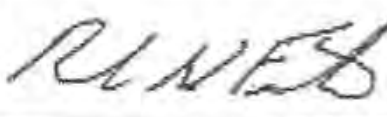

**CONFIRM ATTACHMENTS:**

**Code of Ethics**

**The most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N receipt. All IRS Form 990’s must be complete with Part III Program Service and all appropriate Schedules (A, O, and others as appropriate). If filing an IRS extension, attach the IRS 8868 receipt and the most recent complete 990 and schedules.**

2025 CSO Legislative Report Acknowledgment

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

Title	Name (Print or Type)	Signature	Date
President	Robert Fortner		04/30/2025
P.M.	Don Bergeron		5/3/25

# Friends of the Island Parks, Inc. Code of Ethics – Adopted August 19 2014

## PREAMBLE

- (1) It is essential to the proper conduct and operation of the Friends of the Island Parks, Inc. (herein “Friends”) 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 Friends 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 Friends. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of the Friends of the Island 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 Friends board members, officers, and employees.

### 1. Prohibition of Solicitation or Acceptance of Gifts

No Friends 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 Friends board member, officer, or employee would be influenced thereby.

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

No Friends 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 Friends board member, officer, or employee was expected to participate in his or her official capacity.

### 3. Salary and Expenses

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

### 4. Prohibition of Misuse of Position

A Friends 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 Friends 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 Friends board or office or who is employed by the Friends may not personally represent another person or entity for compensation before the governing body of the Friends 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 Friends employee and a Friends board member at the same time.

### 8. Requirements to Abstain From Voting

A Friends 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 Friends 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 Friends 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 Code of Ethics

Failure of a Friends 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 Friends to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the Friends.

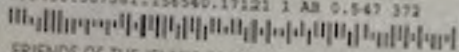


Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0074

Notice	CP211A
Tax period	December 31, 2023
Notice date	June 3, 2024
Employer ID number	27-0001681
To contact us	Phone 877-829-5500

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FRIENDS OF THE ISLAND PARKS INC  
% STEPHANIE BERGERON  
1 CAUSEWAY BLVD  
DUNEDIN FL 34698-8561

Important information about your December 31, 2023, 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, 2023, Form 990, Return of Organization Exempt From Income Tax. Your new due date is November 15, 2024.

### What you need to do

File your December 31, 2023, Form 990 by November 15, 2024, electronically. The IRS will not accept Form 990 filed on paper for tax years ending on or after July 31, 2020. You may use software offered by visiting [IRS.gov/eofp](https://www.irs.gov/eofp) providers.

### Additional information

- Visit [IRS.gov/cp211a](https://www.irs.gov/cp211a).
- Go to [IRS.gov/charities](https://www.irs.gov/charities) or call 877-829-5500 to learn more about electronic filing requirements.
- Keep this notice for your records.

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2023**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A** For the 2023 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization: Friends of the Island Parks, Inc  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 1 Causeway Blvd \_\_\_\_\_  
 City or town State ZIP code  
 Dunedin FL 34698  
 Foreign country name Foreign province/state/county Foreign postal code

**D** Employer identification number: 27-0001681

**E** Telephone number: (727) 738-2903

**F** Name and address of principal officer:  
 Mary Cheever 1 Causeway Blvd, Dunedin, FL 34698

**G** Gross receipts \$: 268,314

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: [www.islandparks.org](http://www.islandparks.org)

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: 2002

**M** State of legal domicile: FL

**H(c)** Group exemption number \_\_\_\_\_

**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: Friends of the Island Parks Inc is a CSO (Citizens Support Organization) whose volunteers are organized to support Honeymoon and Caladesi State Parks.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	10
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 54,925	Current Year: 46,665
	9	Program service revenue (Part VIII, line 2g)	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	288	495
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9e, 10c, and 11e)	66,789	106,373
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	122,002	153,533
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	44,135	72,240
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25)	0	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	83,882	45,024
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	128,017	117,264
19	Revenue less expenses. Subtract line 18 from line 12	-6,015	36,269	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year: 109,981	End of Year: 148,530
	21	Total liabilities (Part X, line 26)	5,595	5,379
	22	Net assets or fund balances. Subtract line 21 from line 20	104,386	143,151

**Part II Signature Block**

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: Mary Cheever  
 Date: \_\_\_\_\_  
 Type or print name and title: Treasurer

**Paid Preparer Use Only**

Print/Type preparer's name: Joseph E Garrison CPA  
 Preparer's signature: *Joseph E Garrison CPA*  
 Date: 10/26/2024  
 Check  if self-employed  
 PTIN: P00017517

Firm's name: Joseph E Garrison CPA PA  
 Firm's EIN: 59-3616514  
 Firm's address: Post Office Box 1221, Dunedin, FL 34697-1221  
 Phone no.: (727) 535-2257

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [ ]

1 Briefly describe the organization's mission: Friends of the Island Parks, Inc., as provided in its bylaws, is to act as a Florida Citizen Support Organization in order to generate additional resources and support for and in the best interest of Honeymoon Island and Caladesi Island state parks, through fundraising, educational, and outreach programs. In 2022 Friends membership was about 650.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 44,017 including grants of \$ 43,177 ) (Revenue \$ ) The Friends of the Island Parks Inc continued to support the Florida Park Service mission to provide resource based recreation while preserving, interpreting and restoring natural and cultural resources by developing and promoting educational tours, ecological displays and learning activities at the Honeymoon Island Rotary Centennial Nature Center (RCNC) on Honeymoon Island for all visitors to enjoy. The RCNC is open 365 days a year and in 2023 served 30,560 visitors. The Friends contributed a cash grant of \$43177 to fund a Ranger position at the RCNC and \$840 for RCNC WiFi access.

4b (Code: ) (Expenses \$ 29,063 including grants of \$ ) (Revenue \$ ) The Friends of the Island Parks (Friends) continued to assist the parks in their mission by fund-raising for the Park. The Friends purchased: office supplies for the Nature Center and park administration office for \$2,076, trail maps for \$1,073, a used truck for \$17,996, maintenance material for \$1,786, patching various roads for \$4,690, and craft, science and eaching supplies for \$1,442. And, hosted a volunteer appreciation evening.

4c (Code: ) (Expenses \$ 25,028 including grants of \$ ) (Revenue \$ ) The Friends of the Island Parks Inc paid \$18,000 for displays and two telescopes for \$7,028 for the Caladesi Discovery Center.

4d Other program services (Describe on Schedule O.) (Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

4e Total program service expenses 98,108

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions . . . . .		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		X
4 <b>Section 501(c)(3) organizations.</b> 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 . . . . .		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III . . . . .		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions. . . . .		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	X	

**Part IV Checklist of Required Schedules** (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee reporting, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year. 1b Enter the number of voting members included on line 1a, above, who are independent. 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13. 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official. 15b Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed FL 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O) 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records Mary Cheever 1 Causeway Blvd, Dunedin, FL 34698

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Robert Fortner ----- President	2.00 ----- 0.00	X		X						
(2) Sally Hess ----- Secretary	2.00 ----- 0.00	X		X						
(3) Joseph Nixon ----- Treasurer	6.00 ----- 0.00	X		X						
(4) Jean Barnes ----- Director	1.00 ----- 0.00	X								
(5) Brian Crockatt ----- Director	1.00 ----- 0.00	X								
(6) Ray Dabkowski ----- Director	10.00 ----- 0.00	X								
(7) Barbara Ross ----- Director	1.00 ----- 0.00	X								
(8) George Skalkeas ----- Director	1.00 ----- 0.00	X								
(9) Burton Aldrich ----- Director	1.00 ----- 0.00	X								
(10) Mary Cheever ----- Director	1.00 ----- 0.00	X								
(11) -----										
(12) -----										
(13) -----										
(14) -----										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>							0	0	0	
<b>c Total from continuation sheets to Part VII, Section A</b>							0	0	0	
<b>d Total (add lines 1b and 1c)</b>							0	0	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>	5	X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII.

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a	Federated campaigns . . . . .	1a	0				
	b	Membership dues . . . . .	1b	26,644				
	c	Fundraising events . . . . .	1c	0				
	d	Related organizations . . . . .	1d	0				
	e	Government grants (contributions) . . . . .	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f	20,021				
	g	Noncash contributions included in lines 1a-1f . . . . .	1g	\$ 0				
	h	<b>Total.</b> Add lines 1a-1f . . . . .			46,665			
	<b>Program Service Revenue</b>	2a	Business Code		0			
b				0				
c				0				
d				0				
e				0				
f		All other program service revenue . . . . .			0			
g		<b>Total.</b> Add lines 2a-2f . . . . .			0			
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts) . . . . .			495		495	
	4	Income from investment of tax-exempt bond proceeds . . . . .			0			
	5	Royalties . . . . .			0			
	6a	Gross rents . . . . .	(i) Real	(ii) Personal				
			6a					
			6b					
	c	Rental income or (loss) . . . . .	6c	0	0			
	d	Net rental income or (loss) . . . . .			0			
	7a	Gross amount from sales of assets other than inventory . . . . .	(i) Securities	(ii) Other				
			7a		0	0		
			7b		0	0		
	c	Gain or (loss) . . . . .	7c	0	0			
	d	Net gain or (loss) . . . . .			0			
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .	8a	53,642				
	b	Less: direct expenses . . . . .	8b	22,318				
c	Net income or (loss) from fundraising events . . . . .			31,324				
9a	Gross income from gaming activities. See Part IV, line 19 . . . . .	9a	0					
b	Less: direct expenses . . . . .	9b	0					
c	Net income or (loss) from gaming activities . . . . .			0				
10a	Gross sales of inventory, less returns and allowances . . . . .	10a	164,600					
b	Less: cost of goods sold . . . . .	10b	92,463					
c	Net income or (loss) from sales of inventory . . . . .			72,137				
<b>Miscellaneous Revenue</b>	11a	Penny Pincher	Business Code		792	792		
	b	Annual Meeting/Holiday Party			2,120	2,120		
	c				0			
	d	All other revenue . . . . .			0			
	e	<b>Total.</b> Add lines 11a-11d . . . . .			2,912			
12	<b>Total revenue.</b> See instructions . . . . .			153,533	2,912	0	495	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	72,240	72,240		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
4 Benefits paid to or for members . . . . .	0			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	0		0	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7 Other salaries and wages . . . . .	0			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0			
9 Other employee benefits . . . . .	0			
10 Payroll taxes . . . . .	0			
11 Fees for services (nonemployees):				
a Management . . . . .	0			
b Legal . . . . .	0			
c Accounting . . . . .	1,800		1,800	
d Lobbying . . . . .	0			
e Professional fundraising services. See Part IV, line 17 . . . . .	0			
f Investment management fees . . . . .	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	0		0	
12 Advertising and promotion . . . . .	60		60	
13 Office expenses . . . . .	0			
14 Information technology . . . . .	0			
15 Royalties . . . . .	0			
16 Occupancy . . . . .	0			
17 Travel . . . . .	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	0			
20 Interest . . . . .	0			
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	303	0	303	0
23 Insurance . . . . .	257		257	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CDC Capital Expenditures . . . . .	25,028	25,028		
b Membership Expenses . . . . .	6,327		6,327	
c Rotary Nature Center Expenses . . . . .	7,990	840	7,150	
d Administrative . . . . .	3,256		3,256	
e All other expenses Foreign Investment Taxes . . . . .	3		3	
<b>25 Total functional expenses.</b> Add lines 1 through 24e . . . . .	<b>117,264</b>	<b>98,108</b>	<b>19,156</b>	<b>0</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year		
<b>Assets</b>	1	Cash—non-interest-bearing . . . . .	70,217	1	108,758	
	2	Savings and temporary cash investments . . . . .	24,025	2	25,369	
	3	Pledges and grants receivable, net . . . . .	0	3	0	
	4	Accounts receivable, net . . . . .	0	4	0	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	0	6		
	7	Notes and loans receivable, net . . . . .	0	7	0	
	8	Inventories for sale or use . . . . .	15,495	8	14,402	
	9	Prepaid expenses and deferred charges . . . . .	0	9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	3,465			
		<b>10a</b>				
	b	Less: accumulated depreciation . . . . .	3,464	304	10c	1
		<b>10b</b>				
	11	Investments—publicly traded securities . . . . .	0	11	0	
	12	Investments—other securities. See Part IV, line 11 . . . . .	0	12	0	
	13	Investments—program-related. See Part IV, line 11 . . . . .	0	13	0	
14	Intangible assets . . . . .	0	14	0		
15	Other assets. See Part IV, line 11 . . . . .	0	15	0		
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	109,981	16	148,530		
<b>Liabilities</b>	17	Accounts payable and accrued expenses . . . . .	5,595	17	5,379	
	18	Grants payable . . . . .	0	18		
	19	Deferred revenue . . . . .	0	19		
	20	Tax-exempt bond liabilities . . . . .	0	20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	22		
	23	Secured mortgages and notes payable to unrelated third parties . . . . .	0	23	0	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .	0	24	0	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	0	25	0	
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	5,595	26	5,379	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>					
	27	Net assets without donor restrictions . . . . .	88,401	27	127,166	
	28	Net assets with donor restrictions . . . . .	15,985	28	15,985	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>					
	29	Capital stock or trust principal, or current funds . . . . .	0	29		
	30	Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	30		
	31	Retained earnings, endowment, accumulated income, or other funds . . . . .	0	31		
32	<b>Total net assets or fund balances . . . . .</b>	104,386	32	143,151		
33	<b>Total liabilities and net assets/fund balances . . . . .</b>	109,981	33	148,530		

**Part XI Reconciliation of Net Assets**

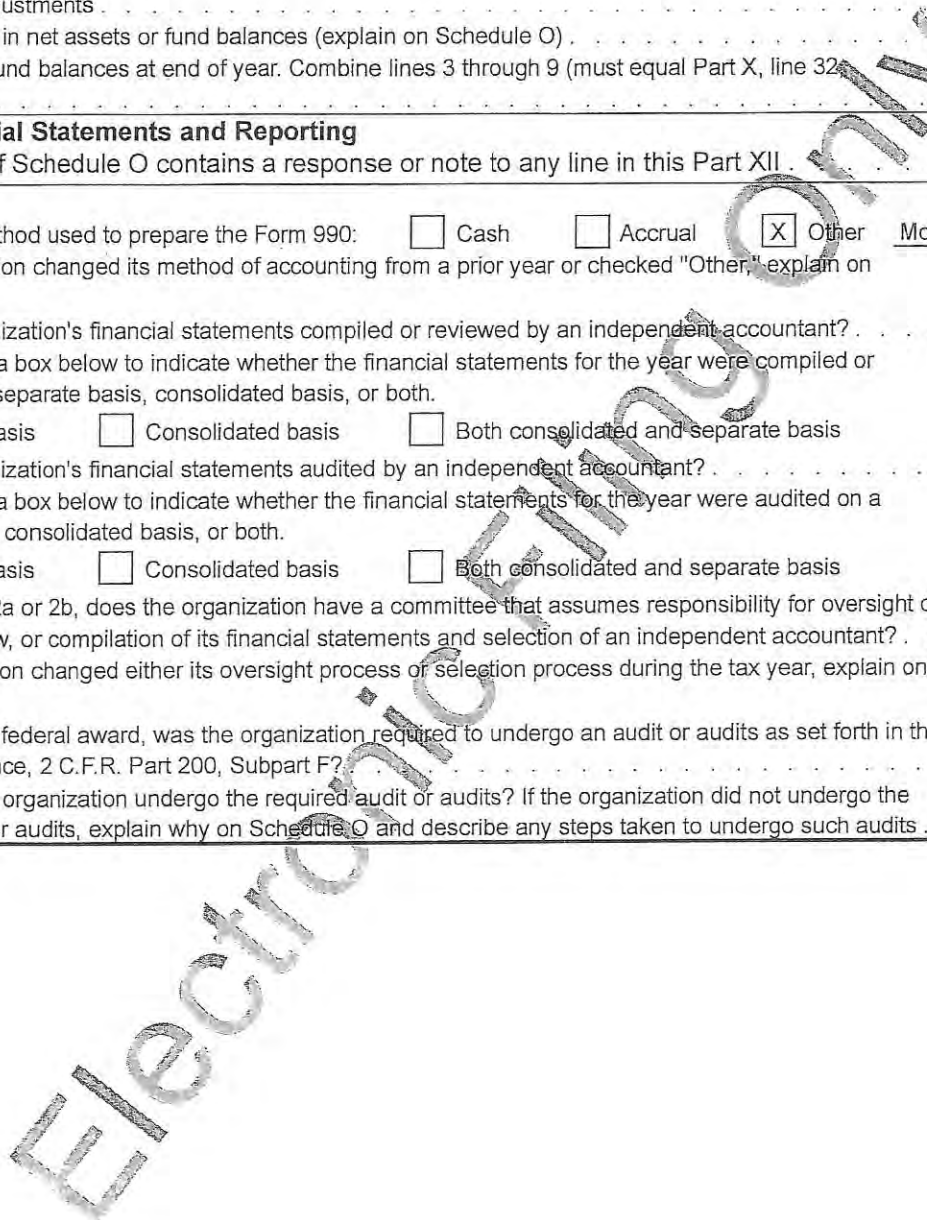
Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	153,533
2	Total expenses (must equal Part IX, column (A), line 25)	2	117,264
3	Revenue less expenses. Subtract line 2 from line 1	3	36,269
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	104,386
5	Net unrealized gains (losses) on investments	5	2,496
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	143,151

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other <u>Modified Cas</u> If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
b	Were the organization's financial statements audited by an independent accountant? . . . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . . If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? . . . . .		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits . . . . .		



## Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Attachment  
Sequence No. **179**

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return Friends of the Island Parks, Inc	Business or activity to which this form relates 990	Identifying number 27-0001681
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**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29		
		7
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13 Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2023	17	303
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

20 a Class life					
b 12-year			12 yrs.		S/L
c 30-year			30 yrs.	MM	S/L
d 40-year			40 yrs.	MM	S/L

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	303
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**SCHEDULE A**  
**(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2023**

**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](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

Friends of the Island Parks, Inc

Employer identification number

27-0001681

**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 0
  - 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)						
<b>Total</b>					0	0

**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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
4 <b>Total.</b> Add lines 1 through 3 . . . . .	0	0	0	0	0	0
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
6 <b>Public support.</b> Subtract line 5 from line 4 . . . . .						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4 . . . . .	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						0
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) . . . . .	14	0.00%
15 Public support percentage from 2022 Schedule A, Part II, line 14 . . . . .	15	0.00%
16a <b>33 1/3% support test—2023.</b> 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>b 33 1/3% support test—2022.</b> 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 <b>10%-facts-and-circumstances test—2023.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2022.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>		

**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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	40,012	118,371	64,138	54,925	46,665	324,111
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	120,710	31,989	62,803	73,703	218,242	507,447
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	160,722	150,360	126,941	128,628	264,907	831,558
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						831,558

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	160,722	150,360	126,941	128,628	264,907	831,558
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	17,874	1,779	705	288	495	21,141
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	17,874	1,779	705	288	495	21,141
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 Total support. (Add lines 9, 10c, 11, and 12.)	178,596	152,139	127,646	128,916	265,402	852,699
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 <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	97.52%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	94.77%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	2.48%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	5.23%

19a 33 1/3% support tests—2023. 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—2022. 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

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

Name of the organization

Employer identification number

Friends of the Island Parks, Inc

27-0001681

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, Held at the End of the Tax Year. Includes questions 1-9 regarding conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, Revenue included, Assets included. Includes questions 1a, 1b, 2, 2a, 2b regarding art and historical treasures.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table.
- |                                  | Amount |
|----------------------------------|--------|
| 1c Beginning balance             |        |
| 1d Additions during the year     |        |
| 1e Distributions during the year |        |
| 1f Ending balance                | 0      |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	0	0	0	0	0

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_ %
  - b Permanent endowment \_\_\_\_\_ %
  - c Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                             | Yes | No |
|-----------------------------|-----|----|
| (i) Unrelated organizations |     |    |
| (ii) Related organizations  |     |    |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	0	0	0
d Equipment	0	3,465	3,464	1
e Other	0	0	0	0
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1



**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 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	
		Bluegrass Festival (event type)	Other Fundraising (event type)	NONE (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts . . . . .	29,274	24,368	0	53,642
	2	Less: Contributions . . . . .			0	0
	3	Gross income (line 1 minus line 2) . . . . .	29,274	24,368	0	53,642
Direct Expenses	4	Cash prizes . . . . .			0	0
	5	Noncash prizes . . . . .			0	0
	6	Rent/facility costs . . . . .			0	0
	7	Food and beverages . . . . .			0	0
	8	Entertainment . . . . .			0	0
	9	Other direct expenses . . . . .	15,458	6,860	0	22,318
	10	Direct expense summary. Add lines 4 through 9 in column (d)				( 22,318)
11	Net income summary. Subtract line 10 from line 3, column (d)				31,324	

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
		1	Gross revenue . . . . .			
Direct Expenses	2	Cash prizes . . . . .				0
	3	Noncash prizes . . . . .				0
	4	Rent/facility costs . . . . .				0
	5	Other direct expenses . . . . .				0
	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 summary. Add lines 2 through 5 in column (d)				( 0)	
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				0	

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 Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
Attach to Form 990.

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Employer identification number

27-0001681

Name of the organization  
Friends of the Island Parks, Inc

**Part I General Information on Grants and Assistance**

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRB section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) State of Florida 3800 Commonwealth Blvd Tallahassee	59-3007353	501(c)(3)	43,177				
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							
(9) -----							
(10) -----							
(11) -----							
(12) -----							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . 1
- 3 Enter total number of other organizations listed in the line 1 table . . . . . 1

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization  
Friends of the Island Parks, Inc

Employer identification number  
27-0001681

Form 990, Part VI, Section B, Line 11a: The accounting and tax return were made available to

the Board of Directors at a regular meeting for review and discussion prior to filing.

Electronic Filing Only

The following questions should be answered in the context of the FEDERAL return being electronically filed.

Responses for state efiles are below.

Check ("x") this column to see more information, when available.

Name of signing officer or fiduciary . . . Mary Cheever

Check ("X") if foreign officer and does not have a SSN/TIN

OR

Check ("X") if officer opts not to provide SSN/ITIN

OR

Enter SSN/EIN of signing officer or fiduciary . . . . . 999-00-9999

**NOTE: 999-00-9999 cannot be used on any other form other than the AUTH.**  
**Using this IRS provided number on another form may result in processing errors.**

Total Income from Prior Year return . . . . . 122,002

If claiming deduction for Salary & Wages on current year return, mark this box and enter the **COUNT** of original W2's reported to SSA for this tax year. . . . .

If claiming Compensation of Officers on current year return, mark this box and enter the number of officers . . . . .

Parent Company Name . . . . .  
 Parent Company EIN . . . . .

Business's Primary Physical Address:  
 Street \_\_\_\_\_  
 Line 2 \_\_\_\_\_  
 City \_\_\_\_\_ St \_\_\_\_\_ Zip \_\_\_\_\_  
 Country \_\_\_\_\_ Province \_\_\_\_\_ Postal Code \_\_\_\_\_

Grantor Name . . . . .  
 Grantor SSN . . . . .

Indicate which, if any, of the following forms this entity is required to file.

720  990  1042

940  941  943  944  945

Were estimated tax payments made for this entity towards the current tax year's liability?  
 Yes  No

**Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.**  
**First Payment, regardless of quarter or date paid.**

Method      Direct Debit/ACH      Cash      Check      EFTPS  
                                                                                     

Amount paid with first quarter . . . . .

Date payment was requested to be debited . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . . . . .

EFTPS Confirmation Number . . . . .

**Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.**  
**Last Payment, regardless of quarter or date paid.**

Do NOT use if only one estimated payment was made.

Method      Direct Debit/ACH      Cash      Check      EFTPS  
                                                                                     

Amount of last payment . . . . .

Date payment was requested to be debited . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . . . . .

EFTPS Confirmation Number . . . . .

Form family applicability

1065	1120/F	1120S	990	1041
Y	Y	Y	Y	Y

Y	Y	Y		Y
Y	Y	Y		
	Y	Y		
Y	Y	Y		
Y	Y	Y		
				Y
Y	Y	Y		Y
	Y	Y		Y

Form 990 Comparison

2023

Friends of the Island Parks, Inc  
27-0001681

Revenue

		Prior Year	Current Year	Difference	%
1a Federated campaigns . . . . .	1a	0	0	0	0%
b Membership dues . . . . .	1b	25,597	26,644	1,047	4%
c Fundraising events . . . . .	1c	0	0	0	0%
d Related organizations . . . . .	1d	0	0	0	0%
e Government grants (contributions) . . . . .	1e	8,300	0	-8,300	-100%
f All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f	21,028	20,021	-1,007	-5%
g Total (add lines 1a through 1f) . . . . .	1g	54,925	46,665	-8,260	-15%
2 Program service revenue:					
a Island Earth Days Festival . . . . .	2a	0	0	0	0%
b Bench Memorial Program . . . . .	2b	0	0	0	0%
c Halloween . . . . .	2c	0	0	0	0%
d Calendar Sponsors . . . . .	2d	0	0	0	0%
e Miscellaneous . . . . .	2e	0	0	0	0%
f All other program service revenue . . . . .	2f	0	0	0	0%
g Total (add lines 2a through 2f) . . . . .	2g	0	0	0	0%
3 Investment income (including dividends, interest and other similar amounts) . . . . .	3	288	495	207	72%
4 Income from investment of tax-exempt bond proceeds . . . . .	4	0	0	0	0%
5 Royalties . . . . .	5	0	0	0	0%
6a Gross rents (real and personal) . . . . .	6a	0	0	0	0%
b Less: rental expenses . . . . .	6b	0	0	0	0%
c Net rental income or (loss) . . . . .	6c	0	0	0	0%
7a Gross amount from sales of assets (other than inventory) . . . . .	7a	0	0	0	0%
b Less: cost or other basis and sales expenses . . . . .	7b	0	0	0	0%
c Net gain or (loss) from sales of assets . . . . .	7c	0	0	0	0%
8a Gross income from fundraising events . . . . .	8a	37,242	53,642	16,400	44%
b Less: direct expenses . . . . .	8b	21,019	22,318	1,299	6%
c Net income or (loss) from fundraising events . . . . .	8c	16,223	31,324	15,101	93%
9a Gross revenue from gaming activities . . . . .	9a	0	0	0	0%
b Less: direct expenses . . . . .	9b	0	0	0	0%
c Net income or (loss) from gaming activities . . . . .	9c	0	0	0	0%
10a Gross sales of inventory, less returns and allowances . . . . .	10a	104,482	164,600	60,118	58%
b Less: cost of goods sold . . . . .	10b	56,182	92,463	36,281	65%
c Net income or (loss) from sales of inventory . . . . .	10c	48,300	72,137	23,837	49%
Miscellaneous Revenue					
11a Miscellaneous . . . . .	11a	857	792	-65	-8%
b Adjust Prior Year's Unrealized Gains/Losses . . . . .	11b	1,409	2,120	711	50%
c Sales Tax Commission . . . . .	11c	0	0	0	0%
d All other revenue . . . . .	11d	0	0	0	0%
e Total . . . . .	11e	2,266	2,912	646	29%
12 Total revenue: Add lines 1g, 2g, 3, 4, 5, 6c, 7c, 8c, 9c, 10c, and 11e . . . . .	12	122,002	153,533	31,531	26%

		Prior Year	Current Year	Difference	%	
<b>Functional Expenses</b>	1 Grants and other assistance to domestic - organizations and domestic governments . . . . .	1	44,135	72,240	28,105	64%
	2 Grants and other assistance to domestic- individuals . . . . .	2	0	0	0	0%
	3 Grants and other assistance to foreign - organizations, foreign governments, and foreign individuals . . . . .	3	0	0	0	0%
	4 Benefits paid to or for members . . . . .	4	0	0	0	0%
	5 Compensation - current officers, directors, trustees, and key employees . . . . .	5	0	0	0	0%
	6 Compensation - not included above, to disqualified persons (as defined under sections 4958(f)(1) and (c)(3)(B)) . . . . .	6	0	0	0	0%
	7 Other salaries and wages . . . . .	7	0	0	0	0%
	8 Pension plan contributions (include 401(k) and 403(b)) . . . . .	8	0	0	0	0%
	9 Employee benefits . . . . .	9	0	0	0	0%
	10 Payroll taxes . . . . .	10	0	0	0	0%
	11 Fees for services (non-employees):					
	a Management . . . . .	11a	0	0	0	0%
	b Legal fees . . . . .	11b	0	0	0	0%
	c Accounting fees . . . . .	11c	1,700	1,800	100	6%
	d Lobbying . . . . .	11d	0	0	0	0%
	e Professional fundraising fees . . . . .	11e	0	0	0	0%
	f Investment management fees . . . . .	11f	0	0	0	0%
	g Other . . . . .	11g	0	0	0	0%
	12 Advertising and promotion . . . . .	12	0	60	60	0%
	13 Office expenses . . . . .	13	1,612	0	-1,612	-100%
	14 Information technology . . . . .	14	0	0	0	0%
	15 Royalties . . . . .	15	0	0	0	0%
	16 Occupancy . . . . .	16	0	0	0	0%
	17 Travel . . . . .	17	0	0	0	0%
	18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	18	0	0	0	0%
19 Conferences, conventions, and meetings . . . . .	19	0	0	0	0%	
20 Interest . . . . .	20	0	0	0	0%	
21 Payments to affiliates . . . . .	21	0	0	0	0%	
22 Depreciation, depletion, and amortization . . . . .	22	346	303	-43	-12%	
23 Insurance . . . . .	23	257	257	0	0%	
24 Other expenses not covered above:						
a General Fundraising Expenses	24a	73,339	25,028	-48,311	-66%	
b Dues & Subscriptions	24b	5,588	6,327	739	13%	
c Membership	24c	864	7,990	7,126	825%	
d Park Staff Recognition	24d	176	3,256	3,080	1750%	
e Rounding	24e	0	3	3	0%	
25 Total functional expenses (add lines 1 through 24e) . . . . .	25	128,017	117,264	-10,753	-8%	

**Balance Sheets (end of year figures)**

		Prior Year	Current Year	Difference	%	
<b>Assets</b>	1 Cash - non-interest-bearing . . . . .	1	70,217	108,758	38,541	55%
	2 Savings and temporary cash investments . . . . .	2	24,025	25,369	1,344	6%
	3 Pledges and grants receivable, net . . . . .	3	0	0	0	0%
	4 Accounts receivable, net . . . . .	4	0	0	0	0%
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, or other related parties . . . . .	5	0	0	0	0%
	6 Loans and other receivables from other disqualified persons . . . . .	6	0	0	0	0%
	7 Notes and loans receivable, net . . . . .	7	0	0	0	0%
	8 Inventories for sale or use . . . . .	8	15,435	14,402	-1,033	-7%
	9 Prepaid expenses and deferred charges . . . . .	9	0	0	0	0%
	10 Land, buildings, and equipment, net of accum. dep. . . . .	10	304	1	-303	-100%
	11 Investments - publicly-traded securities . . . . .	11	0	0	0	0%
	12 Investments - other securities . . . . .	12	0	0	0	0%
	13 Investments - program-related . . . . .	13	0	0	0	0%
	14 Intangible assets . . . . .	14	0	0	0	0%
	15 Other assets . . . . .	15	0	0	0	0%
	16 Total assets (add lines 1 through 15) . . . . .	16	109,981	148,530	38,549	35%
<b>Liabilities</b>	17 Accounts payable and accrued expenses . . . . .	17	5,595	5,379	-216	-4%
	18 Grants payable . . . . .	18	0	0	0	0%
	19 Deferred revenue . . . . .	19	0	0	0	0%
	20 Tax-exempt bond liabilities . . . . .	20	0	0	0	0%
	21 Escrow account liability . . . . .	21	0	0	0	0%
	22 Loans and other payables to current/former officers, directors, trustees, key employees, highest compensated employees, disqualified persons. . . . .	22	0	0	0	0%
	23 Secured mortgages and notes payable to unrelated 3rd parties. . . . .	23	0	0	0	0%
	24 Unsecured notes and loans payable . . . . .	24	0	0	0	0%
	25 Other liabilities . . . . .	25	0	0	0	0%
	26 Total liabilities (add lines 17 through 25) . . . . .	26	5,595	5,379	-216	-4%
<b>Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958):</b>					
	27 Net assets without donor restrictions . . . . .	27	88,401	127,166	38,765	44%
	28 Net assets with donor restrictions . . . . .	28	15,985	15,985	0	0%
	<b>Organizations that do not follow SFAS 117 (ASC 958):</b>					
	29 Capital stock, trust principal, or current funds . . . . .	29	0	0	0	0%
	30 Paid-in or capital surplus, or land, building, and equipment fund . . . . .	30	0	0	0	0%
	31 Retained earnings, endowment, accum. income, or other funds. . . . .	31	0	0	0	0%
	32 Total net assets or fund balances . . . . .	32	104,386	143,151	38,765	37%
33 Total liab and net assets/fund balances (add lines 26 and 32) . . . . .	33	109,981	148,530	38,549	35%	

**Part IX, Line 22 (990) - Depreciation, Depletion, and Amortization**

		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1	Depreciation . . . . .	1 303		303	
2	Depletion . . . . .	2 0			
3	Amortization . . . . .	3 0			
4	Total . . . . .	4 303	0	303	0

**Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment**

Check (X) if Investment Asset	Asset Description and Classification	Before Disposition:		Less Disposed:		After Disposition:		Beginning of Year			End of Year		
		Cost/Other Basis	Asset Classification	Cost/Other Basis	Asset Classification	Cost/Other Basis	Asset Classification	Beginning Accumulated Depreciation	Beginning Balance	Current Year Depreciation	Ending Accumulated Depreciation	Ending Balance	
1	Penny Machine	3,465	Equipment	0		3,465		3,161	304	303	3,464	1	

\* Asset disposed during tax year

**Assets by Classification - 990**

Friends of the Island Parks, Inc. 27-0001681

12/31/2023

Item No.	Description of Property **** indicates DISPOSED	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprac., 179, Bonus	2023 Deprac.	2023 Accum. Deprac.
	<b>7-yr General purpose tools, machinery, and equipment</b>															
	Penny Machine	10/23/2013	F-10	100.00%	3,465	0	0	0	0	3,465	10.0	SL/ADS	MQ4	3,161	303	3,464
	Total: 7-yr Genl purp tools, mach, equip				3,465	0	0	0	0	3,465				3,161	303	3,464
	SubTotals				3,465	0	0	0	0	3,465				3,161	303	3,464
	Less: Disposed Assets				( 0)	( 0)	( 0)	( 0)	( 0)	( 0)				( 0)	( 0)	( 0)
	Ending Totals				3,465	0	0	0	0	3,465				3,161	303	3,464

**Detail Report - 990**

12/31/2023

Friends of the Island Parks, Inc 27-0001681

Item No.	Description of Property **** indicates DISPOSED	Date Placed in Service	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Special Allowance	Recovery Basis	Rec Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2023 Current Deprec.	2023 Accum. Deprec.
	Penny Machine	10/23/2013	100.00%	3,465	0	0	3,465	10.0	SL/ADS	MQ4	3,161	303	3,464
Sub Totals													
				3,465	0	0	3,465				3,161	303	3,464
Less: Disposed Assets				(	0)	(	0)	(	0)	(	0)	(	0)
Ending Totals				3,465	0	0	3,465				3,161	303	3,464

**Perjury Statement**

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that I have examined a copy of the exempt organization's 2023 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

**Consent to Disclosure**

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the exempt organization's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

**Officer's Signature**

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

-----  
 Officer's PIN \_\_\_\_\_ Date: 10/26/2024

**ERO Declaration**

I declare that the information contained in this electronic return is the information furnished to me by the corporation. If the exempt organization furnished me a completed return, I declare that the information contained in this electronic return is identical to that contained in the return provided by the exempt organization. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

**ERO Signature**

I am signing this tax return by entering my PIN below:

ERO's PIN 59837217517  
 (Enter EFIN plus 5 self-selected numerics)

**Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts**

		Cash	Noncash
1	Federated Campaigns . . . . .	1	
2	Membership dues . . . . .	2 26,644	
3	Fundraising events . . . . .	3	
4	Related organizations . . . . .	4	
5	Government grants (contributions) . . . . .	5	
6	All other contributions, gifts, grants, and similar amounts not included above:		
	General Donations	18,388	
	Restricted Gifts RCNC	1,585	
	Memorial Program	48	
	Caladesi Discovery Center Donations		
	Other contributions total . . . . .	6 20,021	0
7	Total . . . . .	7 46,665	0

**Part VIII, Line 10 (990) - Gross Sales of Inventory**

		Total:	164,600	92,463	72,137
	Category	Gross Sales	Cost of Goods Sold	Net	
1	Nature Center	164,600	92,463	72,137	