



**Florida Department of Environmental Protection
CITIZEN SUPPORT ORGANIZATION
2021 LEGISLATIVE REPORT
(pursuant to Section 20.058 Florida Statutes)**

Citizen Support Organization (CSO) Name: Friends of MacArthur Beach State Park

Mailing Address: 10900 Jack Nicklaus Drive, North Palm Beach FL 33408

Telephone Number: 561-776-7449 ext. 111

Website Address (required if applicable): www.macarthurbeach.org

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

Statutory Authority:

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

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

YOUR MISSION AND LAST CALENDAR YEAR'S PROGRAM ACCOMPLISHMENTS:

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

Friends of MacArthur Beach State Park is a non-profit corporation with a mission of generating supplemental resources to preserve, restore, and interpret the natural and cultural assets of the Park for present and future generations.

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.*

Even though 2020 had its challenges due to the global pandemic of COVID-19, Friends of MacArthur Beach State Park were able to support the Park in many ways:

- Administration:
 1. New Executive Director hired for Friends of MacArthur Beach State Park July 23, 2020
 2. New Retail and E-Commerce Sales Manager hired for Friends of MacArthur Beach State Park – focus on beginning new E-Commerce Online Gift Shop for Park
 3. Initiated Amazon Wish List – Park staff and management send in items desired/needed, the public can buy those items and send right to the Park as a donation
 4. Four new individuals brought onto Friends of MacArthur Beach State Park Board of Directors
 5. Final contract agreement signed by CSO and FPS to have Concessionaire managed by CSO at John D. MacArthur Beach State Park. Much planning and preparation went into developing processes and procedures. Trainings and documents were held for staff to ensure high quality service.
 - Created, with Concessionaire:
 - staff handbook including trainings/rules and regulations
 - uniform policy
 - signage
 - environmental plans

- COVID-19 cleaning plans
- staff safety plans, and
- emergency protocols
- safety Plan
- flora/Fauna training
- liability waiver form for Paddle boarding
- worked with DEP/High Point Paddle/Park Manager and Executive Committee to ensure all paperwork was approved from DEP, including:
 - Insurance
 - employee background screenings protocols and systems
 - radio and emergency calls
 - flag and weather conditions calls
 - CPR certifications
 - created an FAQ for all FPS/Friends staff to better disseminate information.
 - secured donation of \$5,000 for South Paddle Launch Building and coordinated its ordering and installation
- 6. Held Florida State Park standup paddleboard drawing of chance as a fundraiser for Park
- 7. Upgraded and renewed Friends of MacArthur Beach State Park website to provide accurate information of programs and services of Park
- 8. Media releases resulted in: 7 news articles about the Park, programs, sea turtles, events and education
- 9. Aquarium maintenance was provided by the Friends to the Park for an annual cost of \$14,400

Directly from the 2020 CSO Annual Plan:

1. Funded Animal care, food/bedding and supplies for 2020
 2. Completed the Citizen Science Marine Debris Program
 3. Purchased miscellaneous tools and supplies for the Park
 4. Aquaria Monthly Maintenance - \$14,400 annual cost
 5. Provided new computer for APM and 2 PSS and all support and maintenance for those machines
- Visitor Services:
 1. All Education Programs turned into virtual opportunities; Palm Beach County schools, grades 1-12, are signing up and participating in Virtual Field Experiences for academic school year
 - In-person 1,585 students (last day of in-person field trips was 3/12/2020)
 - Vodcasts 7,131 students
 - Adapted Virtual Field Trips for 2020: 489
 - Adapted to a virtual summer camp
 2. Working with the Florida State Park Foundation to get outdoor and indoor Turtle Tank maintenance and enhancement grant.
 3. MacBeach Minute – a short interpretive clip posted on social media to cover some ecological topic at MacBeach
 4. Created and provided to visitors two new resources: park specific to John D. MacArthur Beach State Park's butterflies
 5. 3 interns were successful at the Park and completing virtual activities for the Park
 6. Provided 4 Virtual Professional Development workshops to 30 formal and nonformal educators from organizations and schools across Florida
 7. Held virtual fundraiser event for Park
 - Resource Management:
 1. Grant funding providing opportunity for Independent Contractors working with AmeriCorps members and FPS staff to remove Exotic plants. In joint efforts with Park staff and AmeriCorps, goal of 10 acres of being

cleared was surpassed . Focus was given to certain Management Zones: Zones 1, 2 and 9 but because we were so efficient, we were able to expand our reach and cover Munyon Island, as well as treating any re-sprouts in previously treated zones.

2. Grant funding helped propagate plants for areas of Park. Construction of Shade house completed and native plants being propagated to plant in areas where exotic plants removed. In 2020, the propagated plants were installed in approximately 3/4 of an acre to repopulate.

3. Three Utility Carts, including canopy top, windshield, headlights, brake lights horn and charger system; and three cargo boxes with mounting kits were purchased and provided to the Park ~\$18,000+

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

We will hopefully be completing our strategic planning with the CSO Board in Fall 2021. This planned date is tentative, based on COVID-19 safety. After that planning session, we will have a more comprehensive list of items that we will be working towards as an organization.

There are items, like the Boardwalk Renovation and Munyon Island Dock Projects that are known projects that we hope to be able to raise funds for in the future. COVID-19 has drastically affected our operating budget; we will be planning to raise as much funding as possible to support the Park, and to ensure the CSO is operating as fiscally responsible as possible. Currently, the Friends of MacArthur have a Gift Shop with a Kayak Rental program; we just began an MacBeach Online shop, to extend our sales reach during COVID-19 shutdowns and limited availability to sell in-person. We also have just started our planned Standup Paddleboard concessionaire. This visitor service will enhance our Park, and bring in funds to support the Park. This visitor service will only grow and expand as we can.

Friends of MacBeach recently initiated an Amazon Wish List for the Park's needs - rangers and management provide amazon items that would improve the park and is needed. Any person viewing the Amazon wish list can purchase it and send it right to the Park, directly supporting the rangers and Park. We will continue this fundraiser.

Friends of MacArthur Beach State Park also brings the high-quality environmental education program to the Park, bringing more than 5,000 students to the Park to learn through hands-on activities in our living laboratory. We also serve approximately 10,000 students virtually through our education program. During summer, we provide a science-based summer camp. Throughout all these programs we train and provide internship opportunities for undergraduate and graduate interns. We strive to continue these programs in whatever capacity we can, due to the restraints of safety and the global pandemic.

We will continue to raise community awareness of the Park through a concentrated marketing, public-relations and media-coverage campaign. Increase activity to and enhance the quality of www.macarthurbeach.org.

Friends will prepare an annual financial plan and budget to assure that funds are available as needed for Park goals:

- Natural resource management including exotic plant removal program, oyster restoration program, native plant grow house
- Maintenance equipment including tools, hardware and supplies
- Facilities maintenance including ongoing repairs, building and cart repairs
- Sponsoring Park events, the volunteer programs, animal care, printed materials

Continue to identify and elect new board members to enhance the Friends and support John D. MacArthur Beach State Park.

CSO's LAST CALENDAR YEAR STATISTICS:

Total Number of CSO General Membership: 1769

Total Number of Board of Directors: 16 BOD Members; 5 Advisory Council Members; 2 Emeritus Members; 11 Honorary Directors

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

Total Volunteer Hours in 2020 by BOD: 1117

PARK & CSO RELATIONSHIP:

Keep the summary simple. Save time. Don't duplicate by describing accomplishments and contributions in the summary. Brag in the above Results Obtained. Describe the relationship here.

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

Provide your perspective on

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

The CSO worked alongside the park to secure High Point Paddle as a sub-contractor of the CSO to allow visitors to rent stand up paddle boards. They ensured the continuation of the activities of the education department, exotic plant removal, and animal care support. The CSO also supplied three utility carts and expanded the Citizen Science Marine Debris program by commissioning a movie and creating new signage.

The Friends of MacArthur Beach State Park are very driven and supportive of many areas of the park including the education and animal care departments, the turtle program, and revenue generating aspects of park operations such as the gift shop and kayak and stand-up paddle board rentals.

The relationship continues to be good between the new CSO board and Executive Director and the park. The support of the education department in the shadow of the global pandemic continues to be strong and pivoting to exploring alternate sources of funding in light of the temporary gift shop closure and the previously suspended kayak rentals has been successfully initiated. We continue to strive to employ effective and efficient communication as we move forward, to ensure the goals of the board and the park are aligned and met.

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?

This year has been focusing on relationships and new beginnings. As the new Executive Director was brought in after the retirement of the previous Executive Director of many years, it is important to structure the CSO and FPS relationship and make it the strongest it can be. The Friends of MacArthur Beach State Park want to support John D. MacArthur Beach State Park in every way possible: financially, programmatically, bringing partners to the Park to enhance visitor services and enhance experiences to the Park.

SUMMARIZE FINANCIAL ACTIVITY FOR LAST CALENDAR YEAR, SPECIFIC PARK(S) SUPPORT:

Program Service Expenses are costs related to providing your organization's programs or services in accordance with your mission. For CSO's provide expenses that directly support the park(s). For established nonprofit organizations, program service expenses generally represent most of the overall expense of the organization. For the last calendar year provide totals \$ for each that apply.

Building improvement, construction or renovations \$0

Cultural resources (e.g., historic structure restoration/ renovation)	\$0
Natural resources (e.g., native plants, natural lands restoration)	\$10,000
Maintenance equipment (e.g., mowers, chippers, blowers, chainsaws)	\$0
Other facilities and landscape maintenance	\$14,400
Vehicles (e.g., trucks/cars, UTVs, golf carts, accessible devices, etc.)	\$18,417
Amenities (e.g., water fountains, benches, picnic tables, recreational equipment, kiosks etc.)	\$0
Park employees or volunteers support (e.g., interns, training, uniforms, awards, or recognition)	\$150
Big ticket visitor center exhibits or interpretation updates	\$7,860
Park exhibits, displays, signage	\$0
Park publications, brochures, maps, etc.	\$1,200
Programing/interpretation support material purchases	\$7,500
Other program services	\$4,410
Total Program Service Expenses	\$63,937

Total Operating Expenses (Overhead including fees, memberships, postage, rent, utilities, etc.) **\$341,913**

Visitor Services Revenue

Park gift shops, craft stores and concession sales	\$0
Merchandise sales (e.g., plants, firewood, ice, t-shirts, hats, etc.)	\$53,758
Programs and Special Events (e.g., fundraising workshops, seasonal events, concerts, etc.)	\$0
Vending (e.g., drink machines, penny press, laundry, Wifi, etc.)	\$0
Rentals (e.g., bikes, canoe, kayak, SUPs, etc.)	\$30,006
In-park donation boxes	\$80
Other visitor services revenue(membership)	\$78,741
Total Visitor Services Revenue	\$84,600
Net Assets	\$2,695,113

CSO AUDIT:

Total of Last Calendar Year's Expenses (including grants) \$351,913

Section 215.981(2), Florida Statute requires an independent CPA audit using Government Audit Standards ([U.S. GAO Yellow Book](#)) when the CSOs annual expenses are \$300,000 including grants. 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.

This information is complete to the best of my knowledge pursuant to Section 20.058 Florida Statutes		
Title	Name	Signature
CSO President	Attached Separately	
Park Manager	Attached Separately	

- ☒ CSO's Code of Ethics is attached
- ☒ CSO has attached 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 990 and schedules.

Approved by the Board of Directors July 20, 2014

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

Title	Name	Signature	Date
CSO President			5/19/21
Park Manager			05/24/2021

Friends of MacArthur Beach State Park, Inc.

CODE OF ETHICS

PREAMBLE

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

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

STANDARDS

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

1. Prohibition of Solicitation or Acceptance of Gifts

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

2. Prohibition of Accepting Compensation Given to Influence a Vote

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

3. Salary and Expenses

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

Page 2 of 2 Approved by the Board of Directors July 20, 2014

4. Prohibition of Misuse of Position

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

5. Prohibition of Misuse of Privileged Information

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

6. Post-Office/Employment Restrictions

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

7. Prohibition of Employees Holding Office

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

8. Requirements to Abstain From Voting

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

9. Failure to Observe CSO Code of Ethics

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

Signed: Date:

Print Name:

Forms 990 / 990-EZ Return Summary

For calendar year 2020, or tax year beginning

, and ending

FRIENDS OF MACARTHUR BEACH
STATE PARK, INC.

65-0196497

Net Asset / Fund Balance at Beginning of Year

2,732,861

Revenue

Contributions	<u>263,187</u>
Program service revenue	<u>55,167</u>
Investment income	<u>61,217</u>
Capital gain / loss	<u>63,721</u>

Fundraising / Gaming:

Gross revenue _____

Direct expenses _____

Net income _____

Other income 31,234

Total revenue

474,526

Expenses

Program services	<u>358,908</u>
Management and general	<u>113,419</u>
Fundraising	<u>39,947</u>

Total expenses

512,274

Excess / (deficit)

-37,748

Changes

Net Asset / Fund Balance at End of Year

2,695,113

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Reconciliation of Revenue

Total revenue per financial statements 474,526

Less:

Unrealized gains	_____
Donated services	_____
Recoveries	_____
Other	_____

Plus:

Investment expenses	_____
Other	_____

Total revenue per return 474,526

Reconciliation of Expenses

Total expenses per financial statements 512,274

Less:

Donated services	_____
Prior year adjustments	_____
Losses	_____
Other	_____

Plus:

Investment expenses	_____
Other	_____

Total expenses per return 512,274

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>2,740,924</u>	<u>2,698,299</u>	
Liabilities	<u>8,063</u>	<u>3,186</u>	
Net assets	<u>2,732,861</u>	<u>2,695,113</u>	<u>-37,748</u>

Miscellaneous Information

Amended return

Return / extended due date 11/15/21

Failure to file penalty _____

Form **990**Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.

OMB No. 1545-0047

2020Open to Public
Inspection**A For the 2020 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 MACARTHUR BEACH
STATE PARK, INC.**

Doing business as

FRIENDS OF MACARTHUR BEACH STATE PA

Number and street (or P.O. box if mail is not delivered to street address)

10900 JACK NICKLAUS DRIVE

Room/suite**City or town, state or province, country, and ZIP or foreign postal code**

NORTH PALM BEACH FL 33408

D Employer identification number

65-0196497

E Telephone number

561-776-7449

G Gross receipts\$

758,880

F Name and address of principal officer:

**LATIMER FARR
1102 VENETIAN BLVD
ISLAMORADA FL 33036**

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: **N/A**

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation:

M State of legal domicile: **FL**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SUPPORT OF MACARTHUR STATE PARK AND ITS FUNCTIONS		
	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	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	16
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	12
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (A), line 12	7a	0
7b Net unrelated business taxable income from Form 990-E, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	459,750	263,187
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	121,213	55,167
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	71,131	124,938
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	111,052	31,234
	12	763,146	474,526
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	184,204	250,666
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	39,947	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	421,371	261,608
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	605,575	512,274	
19 Revenue less expenses. Subtract line 18 from line 12	157,571	-37,748	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	2,740,924	2,698,299
	22 Net assets or fund balances. Subtract line 21 from line 20	8,063	3,186
		2,732,861	2,695,113

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	<i>LATIMER FARR</i>	Date	6/18/2021
	Type or print name and title	LATIMER FARR	TREASURER/PRES ELECT	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if PTIN
	MARY S. HOPKINS	MARY S. HOPKINS	06/16/21	self-employed
	Firm's name	Firm's EIN	83-3107056	
	Firm's address	Phone no.	561-694-1662	

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:

SUPPORT OF MACARTHUR STATE PARK AND ITS FUNCTIONS2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ 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 ☒ 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 \$ **83,923** including grants of \$) (Revenue \$)
PURCHASED & DONATED TO MACARTHUR STATE PARK FOR THE SUPPORT OF PARK FUNCTION, PROGRAMS, VISITOR AMENITIES, ADVERTISING AND PR. EQUIPMENT INCLUDING AN ELECTRIC TRAM FOR VISITOR ACCESSIBILITY, TOOLS, REPAIR AND MAINTENANCE OF AQUARIA AND GENERAL MAINTENANCE SUPPLIES. PROGRAM SUPPLIES INCLUDING NATURAL SCIENCE SUPPLIES, OFFICE SUPPLIES, AND GENERAL MAINTENANCE SUPPLIES. PRINTED MATERIALS INCLUDED A QUARTERLY NEWSLETTER, TWICE-ANNUAL CALENDAR BROCHURE OF ACTIVITIES, AS WELL AS OTHER ACTIVITY AND EDUCATIONAL BROCHURES.

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4b (Code:) (Expenses \$ **258,871** including grants of \$) (Revenue \$)
PROVIDED FOR NATURAL SCIENCE EDUCATION FOR OVER 5000 PALM BEACH COUNTY STUDENTS, SUMMER SCIENCE CAMPS FOR CHILDREN AGES 7 TO 14, COLLEGE INTERN STUDENTS FROM ACROSS THE U.S. PROVIDED FUNDING FOR SPECIAL EVENTS INCLUDING NATURESCAPING, INTERNATIONAL COASTAL CLEAN-UP, MACARTHUR UNDER MOONLIGHT CONCERTS, SCIENCE SPEAKER SERIES, AND NATURAL SCIENCE TEACHER TRAINING EVENTS. PROVIDE FOR VOLUNTEER CORPS UNIFORMS, SUPPLIES AND EQUIPMENT, VOLUNTEER APPRECIATION EVENT AND VOLUNTEER HOLIDAY PARTY.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
FUNDING CONSTRUCTION AND RENOVATION OF THE NATURAL SCIENCE EDUCATION CENTER AND NATURE AND VISITOR CENTER.

4d Other program services (Describe on Schedule O.)

(Expenses \$ **16,114** including grants of \$) (Revenue \$)4e Total program service expenses **358,908**

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 Section 501(c)(3) organizations. 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 Revenue Procedure 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 10? 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
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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
25b 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 Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
28a 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
28b b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c c A 35% controlled entity of one or more individuals and/or organizations described in lines 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)?		X
35b 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 Section 501(c)(3) organizations. 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 in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	12
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions)	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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 ☒

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	16	
1b	Enter the number of voting members included on line 1a, above, who are independent	16	
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?	2	<input checked="" type="checkbox"/>
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?	3	<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?	6	<input checked="" type="checkbox"/>
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?	7a	<input checked="" type="checkbox"/>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	<input checked="" type="checkbox"/>
b	Each committee with authority to act on behalf of the governing body?	8b	<input checked="" type="checkbox"/>
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	9	<input checked="" type="checkbox"/>

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	<input checked="" type="checkbox"/>
b	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?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	<input checked="" type="checkbox"/>
b	Describe in 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	12a	<input checked="" type="checkbox"/>
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	<input checked="" type="checkbox"/>
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	<input checked="" type="checkbox"/>
13	Did the organization have a written whistleblower policy?	13	<input checked="" type="checkbox"/>
14	Did the organization have a written document retention and destruction policy?	14	<input checked="" type="checkbox"/>
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?		
a	The organization's CEO, Executive Director, or top management official	15a	<input checked="" type="checkbox"/>
b	Other officers or key employees of the organization	15b	<input checked="" type="checkbox"/>
	If "Yes" to line 15a or 15b, describe the process in 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?	16a	<input checked="" type="checkbox"/>
b	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?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**

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.
☐ Own website ☐ Another's website ☒ 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 S HOPKINS
9121 N MILITARY TRAIL, #222
PALM BEACH GARDENS
FL 33410
561-694-1665

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 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 and/or Box 7 of Form 1099-MISC) 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) JODI BUTLER	0.00									
SEC	0.00	X		X				0		0
(2) LATIMER FARR	0.00									
TREASURER/PRES ELECT	0.00	X		X				0	0	0
(3) MARIANNE GOLD	0.00									
PAST PRESIDENT	0.00	X		X				0	0	0
(4) PETER JORDAN	0.00									
VP	0.00	X		X				0	0	0
(5) JULIE MILES	0.00									
PRES	0.00			X				0	0	0
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

Part VII

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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

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*

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? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

Yes	No
-----	----

3		X
---	--	---

4		X
---	--	---

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.

[illegible]

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 ►

Part VIII Statement of RevenueCheck 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
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	77,985			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	81,102			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	104,100			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		263,187			
Program Service Revenue	2a	KAYAK RENTALS	Business Code	30,006			30,006
	b	NATURE/SPECIAL EVENTS		25,161			25,161
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		55,167			
	3	Investment income (including dividends, interest, and other similar amounts)		61,217			61,217
4	Income from investment of tax-exempt bond proceeds						
5	Royalties						
Other Revenue	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental inc. or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities 7a 321,254 (ii) Other				
	b	Less: cost or other basis and sales exps.	7b 257,533				
	c	Gain or (loss)	7c 63,721				
	d	Net gain or (loss)		63,721	63,721		
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances	10a 53,428					
b	Less: cost of goods sold	10b 26,821					
c	Net income or (loss) from sales of inventory		26,607			26,607	
Miscellaneous Revenue	11a	SALE OF KAYAKS	Business Code	2,547			2,547
	b	OTHER INCOME		2,080			2,080
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		4,627			
12	Total revenue. See instructions		474,526	63,721	0	147,618	

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

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(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				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	231,808	127,494	81,133	23,181
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	18,858	10,372	6,600	1,886
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	29,925	16,114	9,781	4,028
d Lobbying				
e Professional fundraising services. See Part IV, line 47				
f Investment management fees	14,499	13,049	1,450	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	192,368	176,445	6,326	9,597
12 Advertising and promotion	1,713	1,627		86
13 Office expenses	11,693	4,677	5,847	1,169
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	11,412	9,130	2,282	
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				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	512,274	358,908	113,419	39,947
26 Joint costs. 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)				

Form 990 (2020)

FRIENDS OF MACARTHUR BEACH**65-0196497**Page **11****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
Assets	1 Cash—non-interest-bearing	104,602	1	160,669
	2 Savings and temporary cash investments	417,638	2	218,932
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	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		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)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	23,943	8	31,519
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 43,631		
	b Less: accumulated depreciation	10b 43,631	10c	
	11 Investments—publicly traded securities	2,194,741	11	2,287,179
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,740,924	16	2,698,299	
Liabilities	17 Accounts payable and accrued expenses	8,063	17	3,186
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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		25	
	26 Total liabilities. Add lines 17 through 25	8,063	26	3,186
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		306,437	27	2,681,137
28 Net assets with donor restrictions		2,426,424	28	13,976
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		2,732,861	32	2,695,113
33 Total liabilities and net assets/fund balances		2,740,924	33	2,698,299

Form **990** (2020)

Part XI Reconciliation of Net AssetsCheck 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	474,526
2	Total expenses (must equal Part IX, column (A), line 25)	2	512,274
3	Revenue less expenses. Subtract line 2 from line 1	3	-37,748
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,732,861
5	Net unrealized gains (losses) on investments	5	
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	2,695,113

Part XII Financial Statements and ReportingCheck 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 checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in 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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	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	2b	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.	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	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	3b	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization	FRIENDS OF MACARTHUR BEACH STATE PARK, INC.	Employer identification number	65-0196497
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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 or 990-EZ).)
- 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

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

Part 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	286,015	369,920	313,155	459,750	263,187	1,692,027
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	286,015	369,920	313,155	459,750	263,187	1,692,027
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 Public support. Subtract line 5 from line 4						1,692,027

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	286,015	369,920	313,155	459,750	263,187	1,692,027
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	41,477	50,886	59,635	67,000	61,217	280,224
9 Net income from unrelated business activities, whether or not the business is regularly carried on	1,076	3,258			1,080	5,414
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	345,454	433,075	339,086	316,363	111,142	1,545,120
11 Total support. Add lines 7 through 10						3,522,785
12 Gross receipts from related activities, etc. (see instructions)					12	
13 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

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14	48.03 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	47.92 %
16a 33 1/3% support test—2020. 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 checked="" type="checkbox"/>		
b 33 1/3% support test—2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2020. 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 10%-facts-and-circumstances test—2019. 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 Private foundation. 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 VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

OTHER INCOME	\$ 1,433,978
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CLIENT COPY

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2020

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

**FRIENDS OF MACARTHUR BEACH
STATE PARK, INC.**

Employer identification number

65-0196497

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(**3**) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ 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.

OMB No. 1545-0047

2020Open to Public
Inspection

Name of the organization

**FRIENDS OF MACARTHUR BEACH
STATE PARK, INC.**

Employer identification number

65-0196497**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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for 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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

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	

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 on 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	2,247,534	2,167,351	1,963,004	1,870,181	
b Contributions	162,626	11,315	257,660	218,530	
c Net investment earnings, gains, and losses	71,130	72,369	78,380	-67,690	
d Grants or scholarships					
e Other expenditures for facilities and programs	64,123	94,070	123,397	50,875	
f Administrative expenses	13,394	11,431	9,296	7,140	
g End of year balance	2,403,773	2,247,534	2,166,351	1,963,004	

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:

- (i) Unrelated organizations
 (ii) Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		43,631	43,631	

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	474,526
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	474,526
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	474,526

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	512,274
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	512,274
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	512,274

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE O
(Form 990 or 990-EZ)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 990-EZ.

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

OMB No. 1545-0047

2020Open to Public
InspectionName of the organization **FRIENDS OF MACARTHUR BEACH
STATE PARK, INC.**Employer identification number
65-0196497**FORM 990, PART III - ADDITIONAL INFORMATION****SERVED OVER 5000 PALM BCH CNTY STUDENTS WITH FREE NATURAL SCIENCE EDUCATION****FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS****VARIOUS GENERAL ACTIVITIES ASSOCIATED WITH ALL THE PROGRAMS****INCLUDING PROVIDING ANIMAL FOOD, AQUARIA/CAGES/TANKS AND VETERINARIAN FEES.****FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990****THE TAX RETURN IS SENT ELECTRONICALLY TO ALL BOARD MEMBERS FOR REVIEW AND
APPROVAL BEFORE FILING.****CLIENT COPY****FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY****THE BOARD MEMBER MUST DISCLOSE ANY CONFLICT OF INTEREST THAT MAY ARISE IN
CONDUCTING BUSINESS. IF A CONFLICT OF INTEREST DOES EXIST, THE ITEM WILL
BE DISCUSSED BY THE BOARD TO DETERMINE IF THE CONTRACT OR TRANSACTION IS
FAIR AND EQUITABLE TO ALL PARTIES. IF THERE IS A POTENTIAL FOR A CONFLICT,
THAT BOARD MEMBER SHALL ABSTAIN FROM VOTING ON THE MATTER. THE ITEM MUST
PASS THE VOTE BY A MAJORITY OF THE QUORUM PRESENT, NOT INCLUDING THE MEMBER
WHO ABSTAINS.****FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
UPON REQUEST****FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES****DESCRIPTION**

Name of the organization	Employer identification number
FRIENDS OF MACARTHUR BEACH	65-0196497

TOT/PROG SERVICE	MGT & GENERAL	FUNDRAISING
GRANT EXPENSES		
\$ 74,896	\$ 1,528	\$ 0
NATURE EVENTS		
\$ 3,390	\$ 0	\$ 0
PARK SUPPORT AND EQUIPMENT		
\$ 42,231	\$ 0	\$ 0
ENDOWMENT EXPENSES		
\$ 33,589	\$ 4,798	\$ 9,597
PARK SUPPORT REPAIRS & MAINT		
\$ 22,339	\$ 0	\$ 0
TOTAL		
\$ 176,445	\$ 6,326	\$ 9,597

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FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION	
ROUNDING	\$ 0

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
1	EQUIPMENT	2/01/05	30,334			30,334	5 HY 200DB	30,334	0
2	OFFICE EQUIPMENT	2/15/06	2,620		X	0	5 HY 200DB	2,620	0
			<u>32,954</u>			<u>30,334</u>		<u>32,954</u>	<u>0</u>
Other Depreciation:									
3	FIXED ASSETS	6/01/14	5,000			5,000	5 MO S/L	5,000	0
4	COMPUTER EQUIPMENT	6/01/14	5,677			5,677	5 MO S/L	5,677	0
	Total Other Depreciation		<u>10,677</u>			<u>10,677</u>		<u>10,677</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>10,677</u>			<u>10,677</u>		<u>10,677</u>	<u>0</u>
	Grand Totals		43,631			41,011		43,631	0
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>43,631</u>			<u>41,011</u>		<u>43,631</u>	<u>0</u>

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Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:										
1	EQUIPMENT	2/01/05	30,334				30,334	5 HY 150DB	30,334	0
2	OFFICE EQUIPMENT	2/15/06	2,620		X		0	5 HY 150DB	2,620	0
			<u>32,954</u>				<u>30,334</u>		<u>32,954</u>	<u>0</u>
Other Depreciation:										
3	FIXED ASSETS	6/01/14	5,000				5,000	5 MO S/L	5,000	0
4	COMPUTER EQUIPMENT	6/01/14	5,677				5,677	5 MO S/L	5,677	0
	Total Other Depreciation		<u>10,677</u>				<u>10,677</u>		<u>10,677</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>10,677</u>				<u>10,677</u>		<u>10,677</u>	<u>0</u>
	Grand Totals		43,631				41,011		43,631	0
	Less: Dispositions and Transfers		<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>43,631</u>				<u>41,011</u>		<u>43,631</u>	<u>0</u>

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Depreciation Adjustment Report**All Business Activities**

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<u>MACRS Adjustments:</u>						
Page 1	1	1	EQUIPMENT	0	0	0
Page 1	1	2	OFFICE EQUIPMENT	0	0	0
				<u>0</u>	<u>0</u>	<u>0</u>

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Form 990	Two Year Comparison Report	2019 & 2020
For calendar year 2020, or tax year beginning _____, ending _____		

Name

**FRIENDS OF MACARTHUR BEACH
STATE PARK, INC.**

Taxpayer Identification Number

65-0196497

		2019	2020	Differences
Revenue	1. Contributions, gifts, grants	1. 242,833	104,100	-138,733
	2. Membership dues and assessments	2. 148,778	77,985	-70,793
	3. Government contributions and grants	3. 68,139	81,102	12,963
	4. Program service revenue	4. 121,213	55,167	-66,046
	5. Investment income	5. 67,009	61,217	-5,792
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7. 4,122	63,721	59,599
	8. Net income or (loss) from fundraising events	8.		
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10. 106,512	26,607	-79,905
	11. Other revenue	11. 4,540	4,627	87
	12. Total revenue. Add lines 1 through 11	12. 763,146	474,526	-288,620
Expenses	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15.		
	16. Salaries, other compensation, and employee benefits	16. 184,204	250,666	66,462
	17. Professional fundraising fees	17.		
	18. Other professional fees	18. 384,114	236,790	-147,324
	19. Occupancy, rent, utilities, and maintenance	19.		
	20. Depreciation and Depletion	20. 1,067		-1,067
	21. Other expenses	21. 36,190	24,818	-11,372
	22. Total expenses. Add lines 13 through 21	22. 605,575	12,274	-93,301
Other Information	23. Excess or (Deficit). Subtract line 22 from line 12	23. 157,571	137,748	-195,319
	24. Total exempt revenue	24. 763,146	474,526	-288,620
	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26. 303,396	211,339	-92,057
	27. Total assets	27. 2,740,924	2,698,299	-42,625
	28. Total liabilities	28. 8,063	3,186	-4,877
	29. Retained earnings	29. 2,732,861	2,695,113	-37,748
	30. Number of voting members of governing body	30. 20	16	
	31. Number of independent voting members of governing body	31. 20	16	
	32. Number of employees	32. 17	12	
	33. Number of volunteers	33.		

Form 990/990-PF		Electronic Filing - PDF Attachment Report		2020
		For calendar year 2020, or tax year beginning , and ending		
Name FRIENDS OF MACARTHUR BEACH STATE PARK, INC.				Taxpayer Identification Number 65-0196497
Title		Attachment Source		Proforma
MANUALLY ATTACHED TO RETURN BOARD OF DIRECTORS LISTING		\\MSHSBS\SCANS\MACY\BOARD OF DIRECTORS.PDF		NO

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Future Depreciation Report
Form 990, Page 1**FYE: 12/31/21**

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Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
Prior MACRS:					
1	EQUIPMENT	2/01/05	30,334	0	0
2	OFFICE EQUIPMENT	2/15/06	2,620	0	0
			<u>32,954</u>	<u>0</u>	<u>0</u>
Other Depreciation:					
3	FIXED ASSETS	6/01/14	5,000	0	0
4	COMPUTER EQUIPMENT	6/01/14	5,677	0	0
	Total Other Depreciation		<u>10,677</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>10,677</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>43,631</u>	<u>0</u>	<u>0</u>

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Form **990**

Tax Return History

2020Name **FRIENDS OF MACARTHUR BEACH
STATE PARK, INC.**Employer Identification Number
65-0196497

	2016	2017	2018	2019	2020	2021
Contributions, gifts, grants	107,085	196,319	155,715	310,972	185,202	
Membership dues	178,930	173,601	157,440	148,778	77,985	
Program service revenue	222,405	301,412	209,979	121,213	55,167	
Capital gain or loss	-109,166	35,968	12,732	4,122	63,721	
Investment income	41,477	50,886	59,635	67,009	61,217	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue	125,125	135,921	129,957	111,052	31,234	
Total revenue	565,856	894,107	725,458	763,146	474,526	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	184,656	181,118	188,461	184,204	250,666	
Professional fees	237,129	428,391	388,764	384,114	236,790	
Occupancy costs						
Depreciation and depletion	2,136	2,135	2,136	1,067		
Other expenses	52,819	50,572	48,232	36,190	24,818	
Total expenses	476,740	662,216	628,593	605,575	512,274	
Excess or (Deficit)	89,116	231,891	96,865	157,571	-37,748	
Total exempt revenue	565,856	894,107	725,458	763,146	474,526	
Total unrelated revenue						
Total excludable revenue	279,841	524,187	412,303	303,396	211,339	
Total Assets	2,251,745	2,482,757	2,575,837	2,740,924	2,698,299	
Total Liabilities	5,211	4,332	547	8,063	3,186	
Net Fund Balances	2,246,534	2,478,425	2,575,290	2,732,861	2,695,113	

Taxable Dividends from Securities

Description						
	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
	\$ 61,217		14			
TOTAL	\$ 61,217					

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Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
GRANT EXPENSES	\$ 76,424	\$ 74,896	\$ 1,528	\$
NATURE EVENTS	3,390	3,390		
PARK SUPPORT AND EQUIPMENT	42,231	42,231		
ENDOWMENT EXPENSES	47,984	33,589	4,798	9,597
PARK SUPPORT REPAIRS & MAINT	22,339	22,339		
TOTAL	\$ 192,368	\$ 176,445	\$ 6,326	\$ 9,597

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Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
MEMBERSHIP DUES AND ASSESSMENTS	\$ 77,985
PARK SERVICES	
PPP LOAN	54,685
NATURE FOUNDATION	26,417
GRANT INCOME	10,000
DONATIONS	94,100
TOTAL	\$ 263,187

Schedule A, Part II, Line 8(e)

Description	Amount
	\$ 61,217
TOTAL	\$ 61,217

Schedule A, Part II, Line 9(e)

Description	Amount
OTHER INCOME	\$ 2,080
LESS: DEDUCTIONS	-1,000
TOTAL	\$ 1,080

Schedule A, Part II, Line 10(e)

Description	Amount
NATURE/SPECIAL EVENTS	\$ 25,161
KAYAK RENTALS	30,006
SALE OF KAYAKS	2,547
GIFT SHOP	53,428
TOTAL	\$ 111,142

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