



## Florida Department of Environmental Protection

### CITIZEN SUPPORT ORGANIZATION 2020 LEGISLATIVE REPORT (pursuant to Section 20.058 Florida Statutes)

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

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

Telephone Number: 561-776-7449 Website Address (if applicable): www.macarthurbeach.org

#### **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.

#### **CSO's Mission:** *Consistent with 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.

#### **Description of the CSO's Results Obtained:** *Expand section as necessary to be complete*

1) Continued to raise awareness of the Park using Facebook, our website, semiannual Calendar Brochure and scheduled media releases as well as active memberships with the Cultural Council of Palm Beach County and Palm Beach North Chamber of Commerce. Partnered with Discover the Palm Beaches (Palm Beach County Convention and Visitors Bureau).

- Media releases resulted in 14 articles about the Park, programs, sea turtles, events, and education.
- Researched, developed and broadcast 7 live Vodcasts into PBC School District schools, providing virtual field trips for over 11,000 students, including classrooms in other states.
- Increased FB likes to over 14,000, and check-ins over 18,000.

2) An annual financial plan was developed; budget was met with a surplus for 2019.

- Sponsored 15 Park Special Events, the 23rd Annual NatureScaping: An Outdoor Festival, 9 Cruisin' Food Festivals, and 5 MacArthur Under Moonlight concerts.
- Funded a new Beach Vehicle, Kawasaki Mule: \$12,100
- Funded volunteer program, including uniform shirts, name tags, awards, safety vests, gloves, supplies/food for training meetings, annual holiday party and volunteer appreciation event.
- Funded monthly maintenance and necessary repair/replacement of nature center aquaria and park utility carts.
- Funded exotic plant removal program – in joint efforts with Park staff and AmeriCorps, 21 acres were cleared of invasive exotic plants. Focus on Management Zones MB1, MB5, and MB2. These areas were judged to be most in danger of permanent danger, native plants so imperiled that large scale replanting would be necessary. Specific areas within these zones were identified and work was thorough. MB1 was cleared to 80%, MB5 to 60% and MB2 was cleared to 40%.

3) Provided Natural Science Education Field Experiences to 5100 PBC students and adults. Programs include exploration of our coastal ecosystems, data collection and analysis, providing curriculum to meet the Florida

Next Generation Standards in a hands-on, experiential learning situation. Provided Science Summer Camps to over 134 children, a new attendance record.

4) Continued development of a Citizen Science Marine Debris Program to engage visitors of all ages and interests in stewardship of our oceans and waterways.

5) Provided undergraduate internships and housing to 12 college students, and 5 graduate students.

6) Provided 7 Professional Development programs to Park staff, other DEP staff, certified teachers and non-traditional educators.

7) Identified and elected 2 new board members, matching skill sets with board needs.

**Description of the CSO's Plans for the Next Three Fiscal Years:** *Expand section as necessary to be complete*

1) 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](http://www.macarthurbeach.org).

2) Prepare an annual financial plan and budget to assure that funds are available as needed for Park requirements:

- Natural resource management including exotic plant removal program, oyster restoration program, new native plant grow house

- Maintenance equipment including portable pressure washer with tank, tools, hardware and supplies

- Facilities maintenance including aquaria monthly maintenance/ongoing repairs, building and cart repairs.

- Vehicles – Purchasing 3 Carryall Electric Utility Vehicles to increase staff effectiveness and reduce gas powered vehicle emissions.

- Sponsoring events, the volunteer programs, animal care, printed materials

- Replacement of computers for APM.

3) Fund and provide Natural Science Education Programs and Summer Science Camps, seek and train interns.

4) Provide Professional Development Days for Park, DEP staff and other education professionals.

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

☒ **CSO's Code of Ethics is attached, and if the CSO has a website the code of ethics is posted conspicuously.**

☒ **CSO has attached the most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N receipt. If filing the 990-N the Department requires the 990 or 990-EZ as a worksheet. All IRS Form 990's must be complete with Part III Program Service and all appropriate Schedules (See attached instructions). If filing an IRS extension, attach the IRS 8868 receipt and most recent 990 and schedules.**

# **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.

#### **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.

Approved by the Board of Directors July 20, 2014



Form **990**  
(Rev. January 2020)  
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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**  
**Open to Public Inspection**

**A For the 2019 calendar year, or tax year beginning , and ending**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>FRIENDS OF MACARTHUR BEACH STATE PARK, INC.</b>		<b>D</b> Employer identification number <b>65-0196497</b>	
	Doing business as <b>FRIENDS OF MACARTHUR BEACH STATE PA</b>		<b>E</b> Telephone number <b>561-776-7449</b>	
	Number and street (or P.O. box if mail is not delivered to street address) <b>10900 JACK NICKLAUS DRIVE</b>		Room/suite 	
	City or town, state or province, country, and ZIP or foreign postal code <b>NORTH PALM BEACH FL 33408</b>		<b>G</b> Gross receipts \$ <b>1,141,259</b>	
	<b>F</b> Name and address of principal officer: <b>MARIANNE GOLD</b> <b>379 EAGLE DR</b> <b>JUPITER FL 33477</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶	

**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527  
**J** Website: ▶ **N/A**  
**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: <b>SUPPORT OF MACARTHUR STATE PARK AND ITS FUNCTIONS</b>			
	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	20	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	20	
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	17	
	6 Total number of volunteers (estimate if necessary)	6	0	
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
	b Net unrelated business taxable income from Form 990-T, line 39	7b	0	
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9 Program service revenue (Part VIII, line 2g)	313,155	459,750	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	209,979	121,213	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	72,367	71,131	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	129,957	111,052	
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	725,458	763,146	
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	
	Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
16a Professional fundraising fees (Part IX, column (A), line 11e)		189,461	184,204	
b Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>49,344</b>			0	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		439,132	421,371	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		628,593	605,575	
19 Revenue less expenses. Subtract line 18 from line 12		96,865	157,571	
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)	2,575,837	2,740,924
	22 Net assets or fund balances. Subtract line 21 from line 20	547	8,063	

**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		Date	
	<b>MARIANNE GOLD</b> Type or print name and title		<b>PRESIDENT</b>	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if PTIN
	<b>MARY S. HOPKINS</b>	<b>MARY S. HOPKINS</b>	<b>06/15/20</b>	self-employed <b>P00138105</b>
	Firm's name ▶ <b>HOPKINS &amp; CHAMPAGNE PA</b>	Firm's EIN ▶ <b>83-3107056</b>		
	Firm's address ▶ <b>9121 N MILITARY TRL STE 222</b> <b>PALM BEACH GARDENS, FL 33410</b>	Phone no. <b>561-694-1662</b>		

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2019)

**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 FUNCTIONS**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ 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 \$ **115,319** 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.**

4b (Code: ) (Expenses \$ **325,819** 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 NATUARAL SCIENCE EDUCATION CENTER AND NATURE AND VISITOR CENTER.**

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

(Expenses \$ **15,151** including grants of \$ ) (Revenue \$ )4e Total program service expenses **456,289**

**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	<b>X</b>	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<b>X</b>	
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		<b>X</b>
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		<b>X</b>
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		<b>X</b>
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		<b>X</b>
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		<b>X</b>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
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		<b>X</b>
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	<b>X</b>	
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	<b>X</b>	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		<b>X</b>
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		<b>X</b>
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		<b>X</b>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		<b>X</b>
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		<b>X</b>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		<b>X</b>
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		<b>X</b>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
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		<b>X</b>
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		<b>X</b>
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		<b>X</b>
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)		<b>X</b>
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		<b>X</b>
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		<b>X</b>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
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		<b>X</b>

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

	Yes	No
<b>22</b> 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>		<b>X</b>
<b>23</b> 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>		<b>X</b>
<b>24a</b> 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>		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		<b>X</b>
<b>26</b> 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>		<b>X</b>
<b>27</b> 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>		<b>X</b>
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>c</b> 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>		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b> 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>		<b>X</b>
<b>33</b> 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>		<b>X</b>
<b>34</b> 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>		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>b</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>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		<b>X</b>
<b>37</b> 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>		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	<b>X</b>	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>c</b> 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
<b>2a</b>	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	<b>2a</b>	<b>17</b>
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	<b>X</b>
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	<b>X</b>
<b>b</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).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	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?	<b>6a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?	<b>7a</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</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	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b>	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.	<b>15</b>	<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	<b>X</b>

**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**

	1a	20	Yes	No
<b>1a</b> 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.		20		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent	1b	20		
<b>2</b> 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	X
<b>3</b> 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	X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
<b>6</b> Did the organization have members or stockholders?			6	X
<b>7a</b> 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	X
<b>b</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	X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?			8a	X
<b>b</b> Each committee with authority to act on behalf of the governing body?			8b	X
<b>9</b> 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	X

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	10a	X
<b>b</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	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
<b>13</b> Did the organization have a written whistleblower policy?	13	X
<b>14</b> Did the organization have a written document retention and destruction policy?	14	X
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	15a	X
<b>b</b> Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> 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	X
<b>b</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 Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See 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) <b>MATTHEW BRESTLE</b>	0.00									
<b>PRES. ELECT</b>	0.00	X		X				0	0	0
(2) <b>JODI BUTLER</b>	0.00									
<b>SEC</b>	0.00	X		X				0	0	0
(3) <b>MICHAEL H ENGELBRECHT</b>	0.00									
<b>TREASURER</b>	0.00	X		X				0	0	0
(4) <b>MARIANNE GOLD</b>	0.00									
<b>PRESIDENT</b>	0.00	X		X				0	0	0
(5) <b>TIMOTHY HULLIHAN</b>	0.00									
<b>VP</b>	0.00	X		X				0	0	0
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										



**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a					
	b Membership dues	1b	148,778				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	68,139				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	242,833				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f		459,750				
	<b>Program Service Revenue</b>	2a KAYAK RENTALS	Business Code	121,213			121,213
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			121,213				
<b>Other Revenue</b>		3 Investment income (including dividends, interest, and other similar amounts)		67,009			67,009
		4 Income from investment of tax-exempt bond proceeds					
	5 Royalties						
	6a Gross rents	(i) Real (ii) Personal					
	b Less: rental expenses						
	c Rental inc. or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	297,792				
	b Less: cost or other basis and sales exps.		293,670				
	c Gain or (loss)		4,122				
	d Net gain or (loss)		4,122	4,122			
	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	190,955					
b Less: cost of goods sold	10b	84,443					
c Net income or (loss) from sales of inventory		106,512			106,512		
<b>Miscellaneous Revenue</b>	11a SALE OF KAYAKS	Business Code	4,195			4,195	
	b OTHER INCOME		345			345	
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		4,540				
	12 Total revenue. See instructions		763,146	4,122	0	299,274	

**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	164,684	90,577	57,639	16,468
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	19,520	10,736	6,832	1,952
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	26,540	14,084	8,935	3,521
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	357,574	317,798	14,697	25,079
12 Advertising and promotion	6,605	6,275		330
13 Office expenses	20,232	8,270	9,968	1,994
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	1,067	1,067		
23 Insurance	9,353	7,482	1,871	
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	605,575	456,289	99,942	49,344
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)				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest-bearing	36,556	1	104,602
	2 Savings and temporary cash investments	382,983	2	417,638
	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	18,226	8	23,943
	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 1,067	
	11 Investments—publicly traded securities	2,137,005	11	2,194,741
	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 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	2,575,837	16	2,740,924	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	547	17	8,063
	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 <b>Total liabilities.</b> Add lines 17 through 25	547	26	8,063
<b>Net Assets or Fund Balances</b>	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	364,024	27	306,437
	28 Net assets with donor restrictions	2,211,266	28	2,426,424
	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 <b>Total net assets or fund balances</b>	2,575,290	32	2,732,861
33 <b>Total liabilities and net assets/fund balances</b>	2,575,837	33	2,740,924	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>763,146</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>605,575</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>157,571</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>2,575,290</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>2,732,861</b>

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
<b>1</b> 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.		
<b>2a</b> 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	<b>2a</b>	<b>X</b>
<b>b</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	<b>2b</b>	<b>X</b>
<b>c</b> 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.	<b>2c</b>	
<b>3a</b> 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?	<b>3a</b>	
<b>b</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	<b>3b</b>	

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

OMB No. 1545-0047

**2019****Open to Public  
Inspection**

Name of the organization

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

Employer identification number

**65-0196497****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)						
<b>Total</b>						

**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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	474,107	286,015	369,920	313,155	459,750	1,902,947
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3	474,107	286,015	369,920	313,155	459,750	1,902,947
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						1,902,947

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4	474,107	286,015	369,920	313,155	459,750	1,902,947
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	42,788	41,477	50,886	59,635	67,009	261,795
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on		1,076	3,258			4,334
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	368,287	345,454	433,075	339,086	316,363	1,802,265
<b>11 Total support.</b> Add lines 7 through 10						3,971,341
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	47.92 %
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14	15	47.70 %
<b>16a 33 1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> 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>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		



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

OMB No. 1545-0047

**2019**▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://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 foundationCheck 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
- <sup>1</sup>
- /
- <sub>3</sub>
- % 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).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)



Name of organization

FRIENDS OF MACARTHUR BEACH

Employer identification number

65-0196497

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MR & MRS BRUCE MILLER 11279 OLD HARBOUR RD NORTH PALM BEACH FL 33408	\$ 10,371	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	ROBERT J TRULASKE JR FAMILY FNDATION 7700 FORSYTH, SUITE 1220 CLAUTON MO 63105	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	COMMUNITY FOUNDATION 700 S DIXIE, SUITE 200 WEST PALM BEACH FL 33401	\$ 25,605	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

FRIENDS OF MACARTHUR BEACH

Employer identification number

65-0196497

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	37 SHS APPLE	\$ 10,371	12/20/19
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

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

OMB No. 1545-0047

**2019**Open 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? ☐ Yes ☐ 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? ☐ Yes ☐ 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).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ 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:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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	2,166,351	1,963,004	1,870,181	1,547,460
b Contributions	162,626	114,315	257,660	218,530	307,381
c Net investment earnings, gains, and losses	71,130	72,369	78,380	-67,690	5,347
d Grants or scholarships					
e Other expenditures for facilities and programs	64,123	94,070	123,397	50,875	39,157
f Administrative expenses	13,394	11,431	9,296	7,140	1,166
g End of year balance	2,403,773	2,247,534	2,166,351	1,963,004	1,870,181

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

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

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
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.)

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

OMB No. 1545-0047

**2019****Open to Public  
Inspection**

Name 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.****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**

Schedule O (Form 990 or 990-EZ) (2019)

Page 2

Name of the organization

FRIENDS OF MACARTHUR BEACH

Employer identification number

65-0196497

## TOT/PROG SERVICE

## MGT &amp; GENERAL

## FUNDRAISING

## GRANT EXPENSES

\$ 105,694

\$ 2,157

\$ 0

## NATURE EVENTS

\$ 10,560

\$ 0

\$ 0

## KAYAK PROGRAM

\$ 12,994

\$ 0

\$ 0

## PARK SUPPORT AND EQUIPMENT

\$ 83,893

\$ 0

\$ 0

## ENDOWMENT EXPENSES

\$ 87,776

\$ 12,540

\$ 25,079

## PARK SUPPORT REPAIRS &amp; MAINT

\$ 16,881

\$ 0

\$ 0

## TOTAL

\$ 317,798

\$ 14,697

\$ 25,079

## FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

## ROUNDING

\$ 0



Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ Attach to your tax return.

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

OMB No. 1545-0172

**2019**Attachment  
Sequence No. **179**Name(s) shown on return **FRIENDS OF MACARTHUR BEACH  
STATE PARK, INC.**Identifying number  
**65-0196497**

Business or activity to which this form relates

**INDIRECT DEPRECIATION****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,020,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,550,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,067

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

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System**

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

**Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System**

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

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

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,067
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **4562** (2019)  
**THERE ARE NO AMOUNTS FOR PAGE 2**



**Federal Asset Report**

FYE: 12/31/2019

**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Prior MACRS:</b>										
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>
<b>Other Depreciation:</b>										
3	FIXED ASSETS	6/01/14	5,000				5,000	5 MO S/L	4,625	375
4	COMPUTER EQUIPMENT	6/01/14	5,677				5,677	5 MO S/L	4,985	692
	<b>Total Other Depreciation</b>		<u>10,677</u>				<u>10,677</u>		<u>9,610</u>	<u>1,067</u>
	<b>Total ACRS and Other Depreciation</b>		<u>10,677</u>				<u>10,677</u>		<u>9,610</u>	<u>1,067</u>
	<b>Grand Totals</b>		43,631				41,011		42,564	1,067
	<b>Less: Dispositions and Transfers</b>		0				0		0	0
	<b>Less: Start-up/Org Expense</b>		0				0		0	0
	<b>Net Grand Totals</b>		<u>43,631</u>				<u>41,011</u>		<u>42,564</u>	<u>1,067</u>

**AMT Asset Report****Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Prior MACRS:</b>										
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>
<b>Other Depreciation:</b>										
3	FIXED ASSETS	6/01/14	5,000				5,000	5 MO S/L	4,625	375
4	COMPUTER EQUIPMENT	6/01/14	5,677				5,677	5 MO S/L	4,985	692
	<b>Total Other Depreciation</b>		<u>10,677</u>				<u>10,677</u>		<u>9,610</u>	<u>1,067</u>
	<b>Total ACRS and Other Depreciation</b>		<u>10,677</u>				<u>10,677</u>		<u>9,610</u>	<u>1,067</u>
	<b>Grand Totals</b>		43,631				41,011		42,564	1,067
	<b>Less: Dispositions and Transfers</b>		<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>
	<b>Net Grand Totals</b>		<u>43,631</u>				<u>41,011</u>		<u>42,564</u>	<u>1,067</u>

**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>
<b><u>MACRS Adjustments:</u></b>						
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>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
<b><u>Prior MACRS:</u></b>					
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>
<b><u>Other Depreciation:</u></b>					
3	FIXED ASSETS	6/01/14	5,000	0	0
4	COMPUTER EQUIPMENT	6/01/14	5,677	0	0
	<b>Total Other Depreciation</b>		<u>10,677</u>	<u>0</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>10,677</u>	<u>0</u>	<u>0</u>
	<b>Grand Totals</b>		<u>43,631</u>	<u>0</u>	<u>0</u>

Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2018 &amp; 2019</b>
For calendar year 2019, or tax year beginning _____, ending _____		

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

		2018	2019	Differences
Revenue	1. Contributions, gifts, grants	150,013	242,833	92,820
	2. Membership dues and assessments	157,440	148,778	-8,662
	3. Government contributions and grants	5,702	68,139	62,437
	4. Program service revenue	209,979	121,213	-88,766
	5. Investment income	59,635	67,009	7,374
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	12,732	4,122	-8,610
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory		106,512	106,512
	11. Other revenue	129,957	4,540	-125,417
	12. <b>Total revenue.</b> Add lines 1 through 11	725,458	763,146	37,688
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.			
	16. Salaries, other compensation, and employee benefits	189,461	184,204	-5,257
	17. Professional fundraising fees			
	18. Other professional fees	388,764	384,114	-4,650
	19. Occupancy, rent, utilities, and maintenance			
	20. Depreciation and Depletion	2,136	1,067	-1,069
	21. Other expenses	48,232	36,190	-12,042
	22. <b>Total expenses.</b> Add lines 13 through 21	628,593	605,575	-23,018
	23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12	96,865	157,571	60,706
	24. Total exempt revenue	725,458	763,146	37,688
Other Information	25. Total unrelated revenue			
	26. Total excludable revenue	412,303	303,396	-108,907
	27. Total assets	2,575,837	2,740,924	165,087
	28. Total liabilities	547	8,063	7,516
	29. Retained earnings	2,575,290	2,732,861	157,571
	30. Number of voting members of governing body	21	20	
	31. Number of independent voting members of governing body	21	20	
	32. Number of employees	13	17	
	33. Number of volunteers			

Form **990****Tax Return History**

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

	2015	2016	2017	2018
Contributions, gifts, grants	291,665	107,085	196,319	155,715
Membership dues	182,442	178,930	173,601	157,440
Program service revenue	253,879	222,405	301,412	209,979
Capital gain or loss	-35,273	-109,166	35,968	12,732
Investment income	40,620	41,477	50,886	59,635
Fundraising revenue (income/loss)				
Gaming revenue (income/loss)				
Other revenue	114,408	125,125	135,921	129,957
<b>Total revenue</b>	<b>847,741</b>	<b>565,856</b>	<b>894,107</b>	<b>725,458</b>
Grants and similar amounts paid				
Benefits paid to or for members				
Compensation of officers, etc.				
Other compensation	191,053	184,656	181,118	189,461
Professional fees	320,260	237,129	428,391	388,764
Occupancy costs				
Depreciation and depletion	2,135	2,136	2,135	2,136
Other expenses	47,518	52,819	50,572	48,232
<b>Total expenses</b>	<b>560,966</b>	<b>476,740</b>	<b>662,216</b>	<b>628,593</b>
<b>Excess or (Deficit)</b>	<b>286,775</b>	<b>89,116</b>	<b>231,891</b>	<b>96,865</b>
Total exempt revenue	847,741	565,856	894,107	725,458
Total unrelated revenue				
Total excludable revenue	373,634	279,841	524,187	412,303
Total Assets	2,164,919	2,251,745	2,482,757	2,575,837
Total Liabilities	7,502	5,211	4,332	547
<b>Net Fund Balances</b>	<b>2,157,417</b>	<b>2,246,534</b>	<b>2,478,425</b>	<b>2,575,290</b>

Taxable Dividends from Securities

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
	\$ 67,009		14			
TOTAL	<u>\$ 67,009</u>					



## Federal Statements

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

Description	Total Expenses	Program Service	Managem Genera
GRANT EXPENSES	\$ 107,851	\$ 105,694	\$ 2
NATURE EVENTS	10,560	10,560	
KAYAK PROGRAM	12,994	12,994	
PARK SUPPORT AND EQUIPMENT	83,893	83,893	
ENDOWMENT EXPENSES	125,395	87,776	12
PARK SUPPORT REPAIRS & MAINT	16,881	16,881	
TOTAL	\$ 357,574	\$ 317,798	\$ 14

FRIENDS FRIENDS OF MACARTHUR BEACH

65-0196497

FYE: 12/31/2019

## Federal Statements

### Schedule A, Part II, Line 1(e)

Description	Ar
MEMBERSHIP DUES AND ASSESSMENTS	\$
PARK SERVICES	
GRANT INCOME	
DONATIONS	
TOTAL	\$

### Schedule A, Part II, Line 8(e)

Description	Ar
TOTAL	\$

### Schedule A, Part II, Line 9(e)

Description	Ar
OTHER INCOME	\$
LESS: DEDUCTIONS	
TOTAL	\$

### Schedule A, Part II, Line 10(e)

Description	Ar
NATURE/SPECIAL EVENTS	\$
KAYAK RENTALS	
SALE OF KAYAKS	
GIFT SHOP	
TOTAL	\$