



**Florida Department of Environmental Protection
CITIZEN SUPPORT ORGANIZATION
2022 LEGISLATIVE REPORT
(pursuant to Section 20.058 Florida Statutes)**

Citizen Support Organization (CSO) Name: Friends of Tomoka Basin State Parks Inc

Mailing Address: PO Box 1035, Bunnell FL 32110

Telephone Number: 386.295.9402

Website Address (required if applicable): <https://friendsoftomokabasin.wordpress.com/>

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)

The CSO promotes activities to conserve, enhance, improve, and interpret the cultural, historic, natural, scenic, and recreational resources of the Tomoka Basin State Parks.

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.)

- The CSO participated with Tomoka State Park staff in a National Public Lands Day event. The CSO provided drinks and snacks to volunteers and park visitors. The volunteers assisted park staff in weeding and cleaning the native plant garden of invasive plant species. Attendance 30.
- As President of the Rotary Club of Port Orange-South Daytona, I invited the Park Service Specialist to Zoom with my Rotary Club, she presented a broad spectrum of activities at the Tomoka Basin State Parks including volunteer options with the CSO. Attendance 50.
- As President of the Rotary Club of Port Orange-South Daytona, I invited a retired Florida Park Service Ranger and former Park Manger to Zoom with my Rotary Club, his presentation was on Seminole War events at Bulow

Plantation Ruins and other historical events at the Tomoka State Park. I took the opportunity to promote the CSO. Attendance 50.

- The CSO was invited to participate in a first time Indigenous Peoples Heritage Day event at the Ponce Inlet Lighthouse Park. The CSO created a display area using a popup canopy and tables, it was a great opportunity to promote the CSO and Tomoka Basin State Parks. Displays included banners promoting volunteering at State Parks, park-CSO brochures, and artifacts representing various historical time periods. The CSO volunteers wore historical uniforms. A 30-minute presentation at the activities center outlining to the attendees the Seminole War and other historical events that occurred at the Parks including sharing current historic, scenic, and recreational opportunities. Attendance 429 and it was raining and storming most of the day.
- The CSO was invited back to participate in a first time Florida Heritage Day event at Ponce Inlet Lighthouse Park. As before the CSO created a display area using a popup canopy and tables, again it was a great opportunity to promote the CSO and Tomoka Basin State Parks. Displays included banners promoting volunteering at State Parks, park-CSO brochures, and artifacts representing various historical time periods. The CSO volunteers wore historical uniforms. Attendance 629 and weather was perfect.
- The CSO provided volunteers to assist in clearing and cleaning over 7 miles of hiking trails at Bulow Plantation Ruins Historic State Park and at Bulow Creek State Park in preparation for the annual running event in a long-term fundraising partnership with Don Stoner—Runner’s High Timing and Management. Part of last year’s annual program plan.
- The CSO provided water station volunteers for the annual trail running event at Bulow Plantation Ruins Historic State Park and at Bulow Creek State Park as part of a long-term fundraising partnership with Don Stoner—Runner’s High Timing and Management. Estimated race attendance over 500. Part of last year’s annual program plan.
- The CSO provided water station volunteers for the annual marathon running event at Tomoka State Park and at Bulow Creek State Park as part of a long-term fundraising partnership with Don Stoner—Runner’s High Timing and Management. Estimated race attendance over 1,500. Part of last year’s annual program plan.
- The CSO purchased wildflower seeds (Southeastern Roadside Mix) for planting in the existing native plants garden at Tomoka State Park and for creating additional wildflower areas in the Tomoka Basin State Parks. Part of last year’s annual program plan.
- The CSO continues to improve and add posts to their Facebook page (1,279 followers) to help promote the Tomoka Basin State Parks and the volunteer group. We collaborated with District 3 ROAR member to advertise on various media outlets soliciting for new members and to fill officer-director vacancies. Part of last year’s annual program plan.
- The CSO congratulates Tomoka State Park on the recognition of the Tomoka Mound and Midden Complex (circa 3,000 BC) by the National Park Service and the site listing on the National Register of Historic Places on November 27, 2020.

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

- Create a “social media virtual volunteer-webmaster” position to help promote the Tomoka Basin State Parks. This would enhance general membership and assist in adding board members to fill the vacant officer positions-Membership Secretary and General Secretary.

- Continue our successful long-term fundraising partnerships with Don Stoner—Runner’s High Timing and Management for the Bulow Woods Trail Run and the Tomoka Marathon.
- Continue with above programs and activities, increase volunteer participation where possible.
- Provide volunteer living history interpretation at Bulow Plantation Ruins, including historical tours of slave cabins and the historic sugar mill ruins.
- Utilize Daytona State College students, engaged in service learning, to develop and present programs to the public on local history topics.
- Increase fundraising activities where possible through hosting open houses, new and targeted programs to attract and broaden a more diverse audience and visitors to the park (such as local/college photography and art groups, area senior assisted living residence field trips). Invite local groups such as 4-H, scout groups, elementary, middle, and high school students to age-appropriate programs and workshops.
- Create educational materials and other publishable works for visitors to enjoy at the parks.
- Erect a late 19th century sugar mill grinder to be used for interpretive experience at Bulow Plantation Ruins.
- Assist with the Tomoka Mound-Midden Complex and Lost Causeway tours using the tram. Inviting the archeology professor for a repeat as tour guide.
- Expand membership recruitment methods and increase opportunities to showcase the CSO and Tomoka Basin State Parks through attending more local outreach events, meetings such as HOA, civic organizations in both Flagler and Volusia counties.
- Procure more efficient roadside signage for events/programs hosted at Bulow Plantation and other parks.
- Create a new CSO website and expand social media accounts, such as Instagram and Twitter, to promote awareness of the volunteer group and its activities.
- Continue funding discussions and historical research with the long-term goal to build a replica slave cabin at Bulow Plantation Ruins.
- Revive the trail maintenance group service workdays at Bulow Plantation Ruins, Bulow Creek and Tomoka State Parks using community partnerships and local groups.

CSO’s LAST CALENDAR YEAR STATISTICS:

Total Number of CSO General Membership: 50

Total Number of Board of Directors: 4

Total Volunteer Hours for the Board of Directors (Hours from VSys - Work with your parks’ volunteer manager): **163.90**

PARK & CSO RELATIONSHIP:

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

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

Provide your perspective on

- Changing developments of the park provided by the CSO.

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

I am new to the park, but so far, the CSO seems very accommodating and supportive of the park. They seem like they are willing to start working toward growing board and membership. I believe that they need to focus on growing the membership and building a strong board before they add too many other goals to the annual plan. The CSO seems as if they are in agreeance with this and have already started working with the PSS on accomplishing these goals.

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?

It has been a challenging year for everyone dealing with COVID-19 protocols, illness, both CSO Officer changes and Park Management changes. The CSO Relationship with the Parks has always been outstanding. The Park Management both the New and the Old do go above and beyond to support the CSO.

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

Program Service Expenses are costs related to providing your organization's programs or services in accordance with your mission. Describe and provide expenses that directly support the park(s). For established nonprofit organizations, program service expenses generally represent most of the overall expenses of the organization. For the last calendar year provide description and total \$ 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)	\$125
Maintenance equipment (e.g., mowers, chippers, blowers, chainsaws)	\$-0-
Other facilities and landscape maintenance	\$-0-
Vehicles (e.g., trucks/cars, UTVs, golf carts, accessible devices, etc.)	\$-0-
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)	\$58
Big ticket visitor center exhibits or interpretation updates	\$-0-
Park exhibits, displays, signage	\$-0-
Park publications, brochures, maps, etc.	\$-0-
Programing/interpretation support material purchases	\$-0-
Other program services	\$-0-
Total Program Service Expenses	\$183

Visitor Services Revenue

Describe revenues and the sources generated from fundraising on park property.

Park gift shops, craft stores, and concession sales	\$-0-
Merchandise sales (e.g., plants, firewood, ice, t-shirts, hats, etc.)	\$-0-
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.)	\$-0-
In-park donation boxes	\$555
Other visitor services revenue	\$1,400
Total Visitor Services Revenue	\$1,955

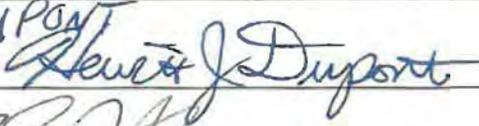
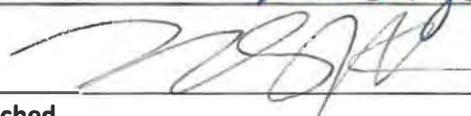
NET ASSETS: \$4,054

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

CSO AUDIT THRESHOLD:

Last Calendar Year's Total Expenses (including grants) \$678

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

This information is complete to the best of my knowledge pursuant to Section 20.058 Florida Statutes			
Title	Name	Signature	Date
CSO President	HEWITT J DUPONT		05/27/2022
Park Manager			5/31/22

- 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 complete 990 and schedules.

FRIENDS OF TOMOKA BASIN STATE PARKS

CODE OF ETHICS

June 14, 2020

PREAMBLE

- (1) It is essential to the proper conduct and operation of FRIENDS OF TOMOKA BASIN STATE PARKS. (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 TOMOKA BASIN STATE PARKS. 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.

**Short Form
Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except private foundations)

2021

Department of the Treasury
Internal Revenue Service

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

**Open to Public
Inspection**

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Friends of Tomoka Basin State Parks Inc PO Box 1035 Bunnell, FL 32110	D Employer identification number 46-3862922 E Telephone number (386) 761-7089 F Group Exemption Number
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------

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

I Website: ▶ [Facebook.com/FriendsofTomokaBasinStateParks/](https://www.facebook.com/FriendsofTomokaBasinStateParks/)

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () ◀(insert no.) 4947(a)(1) or 527

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

K Form of organization: Corporation Trust Association Other _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 2,928.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I.

Revenue	1 Contributions, gifts, grants, and similar amounts received.....	1	2,928.
	2 Program service revenue including government fees and contracts.....	2	
	3 Membership dues and assessments.....	3	
	4 Investment income.....	4	
	5 a Gross amount from sale of assets other than inventory.....	5 a	
	b Less: cost or other basis and sales expenses.....	5 b	
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a).....	5 c	
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)....	6 a	
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000).....	6 b	
c Less: direct expenses from gaming and fundraising events.....	6 c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c).....	6 d		
7 a Gross sales of inventory, less returns and allowances.....	7 a		
b Less: cost of goods sold.....	7 b		
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a).....	7 c		
8 Other revenue (describe in Schedule O).....	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8..... ▶	9	2,928.	
Expenses	10 Grants and similar amounts paid (list in Schedule O).....	10	
	11 Benefits paid to or for members.....	11	
	12 Salaries, other compensation, and employee benefits.....	12	
	13 Professional fees and other payments to independent contractors.....	13	300.
	14 Occupancy, rent, utilities, and maintenance.....	14	
	15 Printing, publications, postage, and shipping.....	15	134.
	16 Other expenses (describe in Schedule O)..... See Schedule O	16	244.
17 Total expenses. Add lines 10 through 16..... ▶	17	678.	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9).....	18	2,250.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return).....	19	1,804.
	20 Other changes in net assets or fund balances (explain in Schedule O).....	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20..... ▶	21	4,054.

BAA For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2021)

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

33 Did the organization engage in any significant activity not previously reported to the IRS?
34 Were any significant changes made to the organizing or governing documents?
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities?
35b If 'Yes' to line 35a, has the organization filed a Form 990-T for the year?
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If 'Yes,' complete Schedule L, Part II, and enter the total amount involved.
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ?
40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization.
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed

42a The organization's books are in care of Hewitt J Dupont Telephone no. (386) 761-7089
Located at 823 Valencia Road South Daytona FL ZIP + 4 32119

42b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
42c At any time during the calendar year, did the organization maintain an office outside the United States?
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year.

44a Did the organization maintain any donor advised funds during the year?
44b Did the organization operate one or more hospital facilities during the year?
44c Did the organization receive any payments for indoor tanning services during the year?
44d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments?
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.....	46	X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

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

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.....	47	X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....	48	X
49 a Did the organization make any transfers to an exempt non-charitable related organization?.....	49 a	X
b If 'Yes,' was the related organization a section 527 organization?.....	49 b	
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000..... ▶ _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ▶ **Yes** **No**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer	Date
Hewitt J Dupont	President
Type or print name and title	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Hewitt J Dupont	Hewitt J Dupont			P00141889
Firm's name ▶	SHELLEY & SHELLEY CPA			
Firm's address ▶	1515 HERBERT ST STE 213 PORT ORANGE, FL 32129			
	Firm's EIN ▶	48-1290481		
	Phone no.	386-322-3787		

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

SCHEDULE A
(Form 990)

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

2021

Open to Public Inspection

Name of the organization Friends of Tomoka Basin State Parks Inc	Employer identification number 46-3862922
----------------------------------------------------------------------------	-----------------------------------------------------

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations 6
 - 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) See Part VI						
(B)						
(C)						
(D)						
(E)						
Total					0.	0.

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		X
b	A family member of a person described on line 11a above?		X
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If 'Yes' to line 11a, 11b, or 11c, provide detail in Part VI.</i>		X

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input checked="" type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions). See Part VI		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If 'Yes' or 'No,' provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If 'Yes,' describe in Part VI the role played by the organization in this regard.</i>		

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.)

**Schedule A, Part I, Line 12
Name(s) of Supported Organization(s)**

Name of Supported Organization	Federal EIN	Type of Organization	Listed in Governing Document?		Amount of Monetary Support	Amount of Other Support
			Yes	No		
Bulow Plantation Ruins H State Park	59-6001874	6			\$ 0.	\$ 0.
Bulow Creek State Park	59-6001874	6			0.	0.
Tomoka State Park	59-6001874	6			0.	0.
Addison Blockhouse Hist State Park	59-6001874	6			0.	0.
Haw Creek Preserve State Park	59-6001874	6			0.	0.
Dummett Sugar Mill Ruins	59-6001874	6			0.	0.
					<u>\$ 0.</u>	<u>\$ 0.</u>

Additional Explanation of Other Income

Fundraising, Scrap sales-Equipment donated

Part IV, Section D, Line 3 - Role The Organization's Supported Orgs. Played

Citizens Support Organization Agreement with the State of Florida grants exclusive right for the CSO to conduct following activities, projects and events for Bulow Plantation Ruins Historic State Park, Bulow Creek State Park, Tomoka State Park, Addison Block House State Park and Haw Creek Preserve State Park including fundraising, official meetings, volunteer activities and projects, public educational and interpretative activities or events and any other activities set forth in Articles of Incorporation. The State Park Manager is the designated CSO Agreement manager and is responsible for communicating agency policy and proper procedures, ensuring that CSO programs and projects are consistent with Park needs and goals, ensuring that CSO upholds CSO agreement, ensuring sound governance in accordance with Bylaws, Articles of Incorporation, CSO agreement, State and Federal laws and ensuring

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 IV, Section D, Line 3 - Role The Organization's Supported Orgs. Played (continued)

that CSO is capable of meeting non-profit organization standards and the organization's mission. CSO annually develops and submits to State Park Manager for review and approval a CSO Program Plan of all projects, activities and events it plans to carry out on Park property. CSO annually provides financial reports to State Park Manager either as a financial statement or a Form 990-EZ.

Part IV, Section E, Line 1c - Explain How Organization Supports Government Entity

Citizens Support Organization Agreement with the State of Florida grants exclusive right for the CSO to conduct following activities, projects and events for Bulow Plantation Ruins Historic State Park, Bulow Creek State Park, Tomoka State Park, Addison Blockhouse Historic State Park and Haw Creek Preserve State Park including fundraising, official meetings, volunteer activities and projects, public educational and interpretative activities or events and any other activities set forth in Articles of Incorporation. The State Park Manager is the designated CSO Agreement manager and is responsible for communicating agency policy and proper procedures, ensuring that CSO programs and projects are consistent with Park needs and goals, ensuring that CSO upholds CSO agreement, ensuring sound governance in accordance with Bylaws, Articles of Incorporation, CSO agreement, State and Federal laws and ensuring that CSO is capable of meeting non-profit organization standards and the organization's mission. CSO annually develops and submits to State Park Manager for review and approval a CSO Program Plan of all projects, activities and events it plans to carry out on Park property. CSO annually provides financial reports to State Park Manager either as a financial statement or a Form 990-EZ.

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 IV, Section E, Line 2a - Identify Supported Orgs. and Explain How Activities Furthered Exempt Purposes

Citizens Support Organization Agreement with the State of Florida grants exclusive right for the CSO to conduct following activities, projects and events for Bulow Plantation Ruins Historic State Park, Bulow Creek State Park, Tomoka State Park, Addison Blockhouse Historic State Park and Haw Creek Preserve State Park including fundraising, official meetings, volunteer activities and projects, public educational and interpretative activities or events and any other activities set forth in Articles of Incorporation. The State Park Manager is the designated CSO Agreement manager and is responsible for communicating agency policy and proper procedures, ensuring that CSO programs and projects are consistent with Park needs and goals, ensuring that CSO upholds CSO agreement, ensuring sound governance in accordance with Bylaws, Articles of Incorporation, CSO agreement, State and Federal laws and ensuring that CSO is capable of meeting non-profit organization standards and the organization's mission. CSO annually develops and submits to State Park Manager for review and approval a CSO Program Plan of all projects, activities and events it plans to carry out on Park property. CSO annually provides financial reports to State Park Manager either as a financial statement or a Form 990-EZ.

Part IV, Section E, Line 2b - Reasons For The Organization's Position

Citizens Support Organization Agreement with the State of Florida grants exclusive right for the CSO to conduct following activities, projects and events for Bulow Plantation Ruins Historic State Park, Bulow Creek State Park, Tomoka State Park, Addison Blockhouse Historic State Park and Haw Creek Preserve State Park including fundraising, official meetings, volunteer activities and projects, public educational and interpretative activities or events and any other activities set forth in Articles of Incorporation. The State Park Manager is the designated CSO Agreement manager and is responsible for communicating agency policy and proper procedures, ensuring that CSO programs and projects are consistent with Park needs and goals,

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 IV, Section E, Line 2b - Reasons For The Organization's Position (continued)

ensuring that CSO upholds CSO agreement, ensuring sound governance in accordance with Bylaws, Articles of Incorporation, CSO agreement, State and Federal laws and ensuring that CSO is capable of meeting non-profit organization standards and the organization's mission. CSO annually develops and submits to State Park Manager for review and approval a CSO Program Plan of all projects, activities and events it plans to carry out on Park property. CSO annually provides financial reports to State Park Manager either as a financial statement or a Form 990-EZ.

Part IV, Section E, Line 3b - Role Played in Management of Policies, Programs, & Activities

Citizens Support Organization Agreement with the State of Florida grants exclusive right for the CSO to conduct following activities, projects and events for Bulow Plantation Ruins Historic State Park, Bulow Creek State Park, Tomoka State Park, Addison Blockhouse Historic State Park and Haw Creek Preserve State Park including fundraising, official meetings, volunteer activities and projects, public educational and interpretative activities or events and any other activities set forth in Articles of Incorporation. The State Park Manager is the designated CSO Agreement manager and is responsible for communicating agency policy and proper procedures, ensuring that CSO programs and projects are consistent with Park needs and goals, ensuring that CSO upholds CSO agreement, ensuring sound governance in accordance with Bylaws, Articles of Incorporation, CSO agreement, State and Federal laws and ensuring that CSO is capable of meeting non-profit organization standards and the organization's mission. CSO annually develops and submits to State Park Manager for review and approval a CSO Program Plan of all projects, activities and events it plans to carry out on Park property. CSO annually provides financial reports to State Park Manager either as a financial statement or a Form 990-EZ.

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2021

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

Friends of Tomoka Basin State Parks Inc

46-3862922

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

Annual Report Fee.....	\$	61.
Event Supplies.....		58.
Wildflower Seeds.....		125.
Total	\$	244.

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Citizens Support Organization for Florida State Parks

Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

Citizens Support Organization for the Tomoka Basin Florida State Parks: Park
Trail Maintenance; Park Events and Educational Programs; Interpretive Displays;
Historical Tours and Internet Website visits. Number of persons benefited: Over
10,000

Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or
indirectly, to pay premiums on a personal benefit contract?..... No

(b) Did the organization, during the year, pay premiums, directly or
indirectly, on a personal benefit contract?..... No