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FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES COMMISSIONER WILTON SIMPSON

August 14, 2024

The Honorable Ron DeSantis
Governor
The Capitol
400 South Monroe Street
Tallahassee, FL 32399

Governor DeSantis,

To meet the requirements of Chapter 20.058, F.S., attached are reports detailing the mission, results, three-year outlook, and financial information of the Florida Department of Agriculture and Consumer Services' Direct Support Organizations (DSO). The DSOs are:

- Citrus Research and Field Trials, Inc.
- Friends of the Florida State Forests
- Friends of Babcock Ranch Preserve
- Florida Agriculture in the Classroom
- Forestry Arson Alert Association, Inc.
- Florida Horse Park Authority
- Living Healthy in Florida
- Florida Agriculture Museum

Given these DSOs' contributions to the Department of Agriculture and Consumer Services in fulfilling its missions and goals, the department recommends continuing its association with them. Unfortunately, due to the terms of a DSO's fiscal year, current financial records may not be available at the submission of this year. The Florida Department of Agriculture and Consumer Services, Office of Legislative Affairs will provide an addendum to this report upon the end of the DSO's fiscal year. Should you have any questions about this report, please don't hesitate to contact our office at (850) 617-7700.

Sincerely,

Alex Haley
Director of Legislative Affairs



Florida Department of Agriculture and Consumer Services

DIRECT SUPPORT ORGANIZATION

2023-2024 REPORT

IMPLEMENTATION OF FLORIDA STATUTES CHAPTER 20.058

Direct Support Organization (DSO) Name: CRAFT Foundation, Inc.

Mailing address: 600 N. Broadway Avenue, Suite 101, Bartow, FL 33830

Telephone Number: 863-682-1115

Website Address: www.craftfdn.org

Statutory Authority:

Chapter 617, F.S., and Section 570.691, F.S., (1) *The department may authorize the establishment of direct-support organizations to provide assistance, funding, and promotional support for the museums and other programs of the department. The following provisions shall govern the creation, use, powers, and duties of the direct-support organizations.*

Brief Description of the DSO's Mission:

The mission of the CRAFT Foundation, Inc., is to direct and manage a broad commercial scale field trial program to determine the efficacy of various citrus greening/HLB treatments; collect data on results of commercial field trials; and create an integrated data management solution.

Brief Description of the DSO's Results Obtained:

As of July 30, 2024, the CRAFT Foundation, Inc., has entered into contracts with more than 200 grower entities to study the efficacy of a variety of citrus greening/HLB mitigation strategies. These projects represent over 16,000 acres of new tree plantings, as well as over 71,000 additional acres of mature tree trials examining the effects of select therapies. Projects have been implemented in 16-counties across all of Florida's citrus-growing regions.

In addition to the planting and development of the grower-driven projects, CRAFT has worked with partners at the USDA-ARS-PDI to develop a centralized Data Portal which provides a one-stop reserve of information including drone imaging for precise maps of each grove, production and economic data directly from the growers, and grove health reports from the Florida Department of Agriculture and Consumer Services and other laboratory partners. A public dashboard which allows participants and other interested parties to view data and field trial results.

Description of the DSO's Plans for Next Three Fiscal Years:

For the 2024-2025 Fiscal Year, CRAFT has received additional state and federal funding and will be accepting new participation applications beginning August 1, 2024.

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

CODE OF ETHICS

It is essential to the proper conduct and operation of Citrus Research and Field Trial Foundation, Inc. (herein "DSO") 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 112.313, Florida Statute (Fla Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of DSO board members, officers, and employees in situations where conflicts may exist.

It is hereby declared to be the policy of the State that no DSO board member, officer or employee shall have an 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 DSO. To implement this policy and strengthen the faith and confidence of the people in Direct Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Citrus Research and Field Trial Foundation, 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 112.313, Fla. Stat., to be observed by DSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

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

2. Prohibition of Accepting Compensation Given to Influence a Vote

No DSO 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 of other action in which the DSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses

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

4. Prohibition of Misuse of Position

A DSO 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 DSO 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 or 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 DSO board or office or who is employed by a DSO, may not personally represent another person or entity for compensation before the governing body of the DSO 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 to Employees Holding Office

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

8. Requirements to Abstain From Voting

A DSO 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 DSO 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 DSO 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 DSO Code of Ethics

Failure of a DSO 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 DSO to observe the Code of Ethics may result in the Florida Department of Agriculture and Consumer Services terminating its Agreement with the DSO.

CITRUS RESEARCH AND FIELD TRIAL, INC.
Income Statement
For The Twelve months ending June 30, 2024 (**A**)
For Fiscal Year Ending June 30, 2020, 2021, 2022, 2023 - **AUDITED (B)**
Cycle I, II, III, IV, V/PEP, ETT & ETT2 - Program to Date June 30, 2024 (**C**)

	(A) Fiscal Year-to-date June 30, 2024	(B) Fiscal Years 2020 - 2023	(C) Combined Program Since Inception
<u>INCOME - Grower Funds - CYCLE I</u>			
Grant - CRDF	\$ -	\$ 2,000,000.00	\$ 2,000,000.00
Grant - CRDF (Cycle 1 rolled into Cycle 2)	0.00	(25,000.00)	(25,000.00)
Grant - FDACS	0.00	3,865,100.00	3,865,100.00
Grant - USDA	0.00	21,400.00	21,400.00
TOTAL INCOME - Grower Funds	\$ -	\$ 5,861,500.00	\$ 5,861,500.00
<u>EXPENSE - Grower Funds- CYCLE I</u>			
Grower Payments - Released	\$ (61,350.00)	\$ (5,680,200.00)	\$ (5,741,550.00)
Grower Funds - Pending Release - (Deferred Income)	61,350.00	(181,300.00)	(119,950.00)
	\$ -	\$ -	\$ -
<u>INCOME - Grower Funds - CYCLE II</u>			
Grant - CRDF (Rollover - Cycle 1)	\$ -	\$ 25,000.00	\$ 25,000.00
Grant - CRDF	0.00	3,000,000.00	3,000,000.00
Grant - USDA	2,018,783.50	4,236,852.50	6,255,636.00
TOTAL INCOME - Grower Funds	\$ 2,018,783.50	\$ 7,261,852.50	\$ 9,280,636.00
<u>EXPENSE - Grower Funds - CYCLE II</u>			
Grower Payments - Released	\$ (968,650.00)	\$ (6,309,350.00)	\$ (7,278,000.00)
Grower Funds - Pending Release - (Deferred Income)	(1,050,133.50)	(952,502.50)	(2,002,636.00)
	\$ -	\$ -	\$ -
<u>INCOME - Grower Funds - CYCLE III</u>			
Grant - CRDF	\$ -	\$ 5,000,000.00	\$ 5,000,000.00
TOTAL INCOME - Grower Funds	\$ -	\$ 5,000,000.00	\$ 5,000,000.00
<u>EXPENSE - Grower Funds - CYCLE III</u>			
Grower Payments - Released	\$ (1,081,975.00)	\$ (2,891,187.50)	\$ (3,973,162.50)
Grower Funds - Pending Release - (Deferred Income)	1,081,975.00	(2,108,812.50)	(1,026,837.50)
	\$ -	\$ -	\$ -
<u>INCOME - Grower Funds - CYCLE IV</u>			
Grant - CRDF	\$ -	\$ 5,000,000.00	\$ 5,000,000.00
Grant - USDA	426,350.00	1,327,450.00	1,753,800.00
TOTAL INCOME - Grower Funds	\$ 426,350.00	\$ 6,327,450.00	\$ 6,753,800.00
<u>EXPENSE - Grower Funds - CYCLE IV</u>			
Grower Payments - Released	\$ (2,227,820.00)	\$ (360,800.00)	\$ (2,588,620.00)
Grower Funds - Pending Release - (Deferred Income)	1,801,470.00	(5,966,650.00)	(4,165,180.00)
	\$ -	\$ -	\$ -

CITRUS RESEARCH AND FIELD TRIAL, INC.
Income Statement
For The Twelve months ending June 30, 2024 (**A**)
For Fiscal Year Ending June 30, 2020, 2021, 2022, 2023 - **AUDITED (B)**
Cycle I, II, III, IV, V/PEP, ETT & ETT2 - Program to Date June 30, 2024 (**C**)

	(A) Fiscal Year-to-date June 30, 2024	(B) Fiscal Years 2020 - 2023	(C) Combined Program Since Inception
<u>INCOME - Grower Funds - ETT1</u>			
Grant - CRDF	\$ 1,225,000.00	\$ -	\$ 1,225,000.00
Grant - USDA	822,450.00		822,450.00
TOTAL INCOME - Grower Funds	<u>\$ 2,047,450.00</u>	<u>\$ -</u>	<u>\$ 2,047,450.00</u>
<u>EXPENSE - Grower Funds - ETT1</u>			
Grower Payments - Released	\$ (1,438,400.00)		\$ (1,438,400.00)
Grower Funds - Pending Release - (Deferred Income)	<u>(609,050.00)</u>		<u>(609,050.00)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>INCOME - Grower Funds - ETT2</u>			
Grant - CRDF	\$ 23,622,200.00	\$ -	\$ 23,622,200.00
Grant - USDA	512,400.00		512,400.00
TOTAL INCOME - Grower Funds	<u>\$ 24,134,600.00</u>	<u>\$ -</u>	<u>\$ 24,134,600.00</u>
<u>EXPENSE - Grower Funds - ETT2</u>			
Grower Payments - Released	\$ (10,041,800.00)		\$ (10,041,800.00)
Grower Funds - Pending Release - (Deferred Income)	<u>(14,092,800.00)</u>		<u>(14,092,800.00)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>INCOME - Grower Funds - CYCLE 5/PEP</u>			
Grant - CRDF	\$ 10,788,601.00	\$ -	\$ 10,788,601.00
Grant - USDA	0.00		-
TOTAL INCOME - Grower Funds	<u>\$ 10,788,601.00</u>	<u>\$ -</u>	<u>\$ 10,788,601.00</u>
<u>EXPENSE - Grower Funds - CYCLE 5/PEP</u>			
Grower Payments - Released	\$ (1,785,300.00)		\$ (1,785,300.00)
Grower Funds - Pending Release - (Deferred Income)	<u>(9,003,301.00)</u>		<u>(9,003,301.00)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Recap of Cycle I, II, III IV, ETT1, ETT2 & PEP</u>			
Total Income - Grower Funds	<u>\$ 39,415,784.50</u>	<u>\$ 24,450,802.50</u>	<u>\$ 63,866,587.00</u>
Total Pymts Released - Grower Funds	<u>(17,605,295.00)</u>	<u>(15,241,537.50)</u>	<u>(32,846,832.50)</u>
Grower Funds - Pending Release - (Deferred Income)	<u>(21,810,489.50)</u>	<u>(9,209,265.00)</u>	<u>(31,019,754.50)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITRUS RESEARCH AND FIELD TRIAL, INC.
Income Statement
For The Twelve months ending June 30, 2024 (A)
For Fiscal Year Ending June 30, 2020, 2021, 2022, 2023 - AUDITED (B)
Cycle I, II, III, IV, V/PEP, ETT & ETT2 - Program to Date June 30, 2024 (C)

	Budget 2023 - 2024	(A) Fiscal Year-to-date June 30, 2024	(B) Fiscal Years 2020 - 2023	(C) Combined Program Since Inception
<u>Income - Operations</u>				
FDACS - Operating Funds		\$ -	\$ 980,731.30	\$ 980,731.30
CRDF - Operating Funds		440,821.16	-	440,821.16
USDA/MAC - Direct Admin	\$ 1,956,600.00	1,119,630.69	282,993.87	1,402,624.56
USDA/MAC - Indirect	235,500.00	245,108.28	112,635.21	357,743.49
Interest Income		307,657.64	25,620.34	333,277.98
Miscellaneous Income		0.00	747.44	747.44
Total Income - Operations	\$ 2,192,100.00	\$ 2,113,217.77	\$ 1,402,728.16	\$ 3,515,945.93
<u>Expenses - Operations</u>				
Personnel - USDA	\$ 378,000.00	\$ 343,823.14	\$ 773,804.09	\$ 1,117,627.23
Personnel - CRDF		54,400.00	0.00	54,400.00
Co-Working Office Services - USDA	174,000.00	152,500.00	176,090.59	328,590.59
Strategic Services - Contract - CRDF	240,000.00	300,000.00	0.00	300,000.00
Data Portal Website - USDA	600,000.00	600,000.00	0.00	600,000.00
Communications - USDA	96,100.00	87,722.25	173,187.26	260,909.51
Communications - CRDF		10,000.00	0.00	10,000.00
Survey / Testing - USDA	617,500.00	114,077.87	121,920.95	235,998.82
Survey / Testing - CRDF		76,421.16	0.00	76,421.16
Audit & Tax Preparation - USDA	25,000.00	14,075.00	51,025.00	65,100.00
Supplies - USDA	30,000.00	31,186.13	43,763.54	74,949.67
Insurance - USDA	5,000.00	1,702.71	14,052.38	15,755.09
Travel - USDA	25,000.00	18,431.87	20,773.02	39,204.89
Website - USDA	1,500.00	1,220.00	3,560.00	4,780.00
Total Expenses - Operations	\$ (2,192,100.00)	\$ (1,805,560.13)	\$ (1,378,176.83)	\$ (3,183,736.96)
Net Income - Operations	\$ -	\$ 307,657.64	\$ 24,551.33	\$ 332,208.97
Total Net Change	\$ -	\$ 307,657.64	\$ 24,551.33	\$ 332,208.97

CITRUS RESEARCH RESEARCH AND FIELD TRIAL, INC.
Statement of Financial Position
June 30, 2024

Assets

Truist - Operating Account	\$ 13,684,574.66
Truist - Money Market Account	17,933,277.98
Accounts Receivable - Operating Funds	20,762.31
Accounts Receivable - Grower Funds	0.00
Total Assets	<u><u>\$ 31,638,614.95</u></u>

Liabilities

Accounts Payable	\$ 27,473.64
Undistributed Operating Funds (Deferred Income)	259,177.84
Undistributed Grower Funds (Deferred Income)	31,019,754.50

Equity

Net Profit	307,657.64
Equity	24,551.33
Total Liabilities & Equity	<u><u>\$ 31,638,614.95</u></u>

**CITRUS RESEARCH AND FIELD TRIAL
FOUNDATION, INC.**

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

**CITRUS RESEARCH AND FIELD TRIAL
FOUNDATION, INC.**

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

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Bunting, Tripp & Ingley, LLP

CERTIFIED PUBLIC ACCOUNTANTS

A Tradition of Excellence Since 1926



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Independent Auditor's Report

ALSO WITH OFFICES IN
TAMPA, FLORIDA

The Board of Directors
Citrus Research and Field Trial Foundation, Inc.
Bartow, FL

Opinion

We have audited the accompanying financial statements of Citrus Research and Field Trial Foundation, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of revenues, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Citrus Research and Field Trial Foundation, Inc. as of June 30, 2023, and the changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Citrus Research and Field Trial Foundation, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Citrus Research and Field Trial Foundation, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Citrus Research and Field Trial Foundation, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Citrus Research and Field Trial Foundation, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Florida Chapter 10.650, *Rules of the Florida Auditor General*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2023, on our consideration of Citrus Research and Field Trial Foundation, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Citrus Research and Field Trial Foundation, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Citrus Research and Field Trial Foundation, Inc.'s internal control over financial reporting and compliance.

Burfinger, Joseph J. Ingber, J.D.
Lake Wales, Florida
September 25, 2023

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2023

Introduction

Citrus Research and Field Trial Foundation, Inc. (CRAFT) is a direct support organization to provide assistance to the Division of Plant Industry of the State of Florida Department of Agriculture and Consumer Services. In 2019, CRAFT was formed to coordinate and manage broad scale field trial programs to determine the efficacy of various citrus greening/huanglongbing (HLB, also known as "citrus greening") treatments by collecting tree health data from growers that monitor and report specified effects and results.

This section of CRAFT's annual financial report presents CRAFT's analysis of its financial performance for the year ended June 30, 2023. This discussion has been prepared by management and should be read in conjunction with the financial statements and related note disclosures.

Overview of the Financial Statements

Along with management's discussion and analysis, the annual financial report includes the independent auditor's report and the financial statements of CRAFT. The financial statements also include notes that explain in more detail some of the information in the financial statements. By referring to the accompanying notes to the financial statements, a broader understanding of issues impacting financial performance can be realized.

The annual financial report also includes the independent auditor's report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. Also included is the independent auditor's report on Compliance for Each Major Program and on Internal Control Over Compliance Required the Uniform Guidance. There is also a Schedule of Expenditures of Federal Awards and notes thereto together with a Schedule of Findings and Questioned Costs.

CRAFT recognizes revenues and expenses on the statement of revenues, expenses, and changes in net position as grant funds are awarded by granting agencies and expenses as the obligation to expend those grant funds is determined for approved research and field trial projects.

Statement of Net Position

The statement of net position presents the assets, liabilities and net position of CRAFT as of the end of the fiscal year. A statement of net position is a point-in-time financial statement. Its purpose is to present to the readers of the financial statements the current financial condition of CRAFT. Assets and liabilities are generally measured using current values. The net position is one indicator of the current financial condition of CRAFT, while the changes in net position is an indicator of whether the overall financial condition of the organization has improved or worsened over a period of time.

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

YEAR ENDED JUNE 30, 2023

The following table presents CRAFT's condensed statements of net position as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Assets		
Cash	\$ 9,226,352	\$ 1,550,713
Receivables	38,223	5,028,163
Total assets	<u>\$ 9,264,575</u>	<u>\$ 6,578,876</u>
Liabilities		
Operating payables	\$ -	\$ 28,163
Deferred revenue	9,240,023	6,550,600
Total liabilities	<u>\$ 9,240,023</u>	<u>\$ 6,578,763</u>
Net Position		
Restricted net assets	<u>\$ 24,552</u>	<u>\$ 113</u>

The payables/receivables are subject to delays from receipt of paperwork submitted by growers for field trials. Repayments to growers for field trials cannot be completed until they have submitted all required reports.

Statement of Revenues, Expenses, and Changes in Net Position

The statement of revenues, expenses, and changes in net position presents the Organization's revenue and expense activity, categorized as operating and nonoperating. Operating revenues consist of state and private grants for research and field trial contracts.

The following summarizes the Organization's activity for the fiscal years ended June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Operating revenues	\$ 8,441,226	\$ 4,191,701
Operating expenses	8,416,787	4,191,736
Operating income (loss)	24,439	(35)
Nonoperating revenues	-	-
Increase (decrease) in net position	<u>\$ 24,439</u>	<u>\$ (35)</u>

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED

YEAR ENDED JUNE 30, 2023

Statement of Cash Flows

The statement of cash flows provide information about the Organization's financial results by reporting the major sources and uses of cash. This information will assist in evaluating the organization's ability to generate net cash flows, its ability to meet its financial obligations as they come due, and its need for external financing. Cash flows from operating activities show the net cash provided (used in) the operating activities of the Organization.

The following summarizes the Organization's cash flows for the fiscal years ended June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Cash flows from:		
Operating activities	\$ 7,675,639	\$ (2,149,035)
Net increase (decrease) in cash	7,675,639	(2,149,035)
Cash, beginning of year	<u>1,550,713</u>	<u>3,699,748</u>
Cash, end of year	<u>\$ 9,226,352</u>	<u>\$ 1,550,713</u>

Economic Outlook

For the year ended June 30, 2023, the Organization received funding from the United States Department of Agriculture (USDA) passed through Florida Department of Agriculture and Consumer Services. Funding is dependent on legislative actions which are never certain. The critical importance of containing the spread of huanglongbing (Citrus Greening) and field trial of resistant varieties makes the mission of CRAFT important to the future of Florida citrus agriculture.

Contacting the Organization's Financial Management

If you have any questions or need additional information, contact the Organization's management at:

Citrus Research and Field Trial Foundation, Inc.
600 N. Broadway Ave.
Bartow, FL

Email: tamara@craftdn.org

Or visit the website: craftfdn.org

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2023

Support and Revenues

Research contract funding:

Government grants

\$ 8,415,606

Interest income

25,620

Total revenue and support

8,441,226

Operating Expenses and Supporting Services

Research and field trial contracts

7,784,838

Administrative support

631,949

Total expenses and supporting services

8,416,787

Increase in net position

24,439

Net position, beginning of period

113

Net position, end of period

\$ 24,552

See notes to accompanying financial statements.

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2023

Operating Activities

Increase in net position	\$ 24,439
Adjustments to reconcile increase in net position to net cash provided by operating activities:	
Contract payments receivable	4,989,940
Deferred revenue	2,689,423
Decrease in:	
Operating payables	<u>(28,163)</u>
Net cash provided by operating activities	<u>7,675,639</u>
Net increase in cash	7,675,639
Cash, beginning of year	<u>1,550,713</u>
Cash, end of year	<u>\$ 9,226,352</u>

See notes to accompanying financial statements.

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

Note A - Summary of Significant Accounting Policies

Organizational Activities

Citrus Research and Field Trial Foundation, Inc. (the Foundation) is a Florida not-for-profit organization which has been certified as a direct support organization to provide assistance to the Division of Plant Industry of the State of Florida Department of Agriculture and Consumer Services. The Foundation was incorporated June 18, 2019.

The Foundation supports research in citrus propagation, citrus disease prevention and treatment, and economic development within the Florida citrus industry. The Foundation coordinates and monitors research projects funded by the Florida Department of Agriculture and Consumer Services (FDACS), and monitors other organizations.

Basis of Accounting and Presentation

The Foundation's financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America for business-type activities, as prescribed by the Governmental Accounting Standards Board (GASB). Revenues are recorded when earned and expenses are recorded when incurred. Voluntary non-exchange transactions are recognized as revenue as soon as all eligibility requirements have been met.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Net Position

Without Donor or Grantor Restrictions - available for use in general operations and not subject to donor (or certain grantor) restrictions.

With Donor or Grantor Restrictions - subject to donor or grantor imposed restrictions. Some donor or grantor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other donor or grantor-imposed restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity. Donor or grantor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

For the year ended June 30, 2023, \$24,552 of net position was subject to restrictions imposed by grantor agencies or donors. Those funds are designated for grower contracts for research and field trials.

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

YEAR ENDED JUNE 30, 2023

Note A - Summary of Significant Accounting Policies - Continued

Contract Payments Receivable

Contract payments receivable are stated at their estimated net realizable value.

Revenue Recognition

The Foundation recognizes grant revenue when all of the preconditions to receipt of the funds have been met. Investment income is recognized when received or credited to the investment account.

Donated Goods and Services

The Foundation receives donated services from officers and member of the Board of Directors who assist the Foundation in research and development. No amounts are recognized for these services in the accompanying Statement of Revenues, Expenses, and Changes in Net Position.

Tax Status and Positions

The Foundation is a corporation chartered under the Florida nonprofit corporation statutes. It is also a 509(a)(3) supporting organization that is recognized as a tax-exempt charity by the U.S. Department of Treasury under Internal Revenue Code section 501(c)(3).

Although nonprofit organizations pay no tax on their exempt function income, they can be liable for taxes on income earned from activities not related to their exempt purpose. For the year ended June 30, 2023, management believes the Foundation engaged in no activities that were not related to their exempt purpose.

Management has evaluated its tax positions taken for all open tax years. Currently, the 2020-2022 tax years are open and subject to examination by the Internal Revenue Service. The Foundation is not currently under audit, nor has it been contacted by the Internal Revenue Service. Based on the evaluation of the Foundation's tax positions, management believes all positions taken would be upheld under an examination. Therefore, no provision for the effects of uncertain tax positions has been recorded for the year ended June 30, 2023.

Date of Management Review

Subsequent events were evaluated through September 25, 2023, which is the date the financial statements were available to be issued.

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

YEAR ENDED JUNE 30, 2023

Note B - Research Contract Funds Awarded

During the period ended June 30, 2023, the Foundation was awarded research contract funding from the following sources:

<u>Funding Agency</u>	<u>Contract Funds</u>	<u>Purpose</u>
U.S. Department of Agriculture Passed Through the Florida Dept. of Agriculture and Consumer Services (FDACS)	\$ 270,050	Research and field trial contracts
U.S. Department of Agriculture Passed Through the Florida Dept. of Agriculture and Consumer Services (FDACS)	263,302	Administrative support
U.S. Department of Agriculture	5,173,453	Research and field trial contracts
U.S. Department of Agriculture	395,629	Administrative support
Florida Department of Agriculture and Consumer Services (FDACS) passed through: Citrus Research and Development Foundation	<u>10,000,000</u>	Research and field trial contracts
Total research contract funds awarded	<u>\$ 16,102,434</u>	

The Florida Department of Agriculture and Consumer Services is a fund recipient of the United States Department of Agriculture. The Foundation is a subrecipient of funds from the USDA.

For the year ended June 30, 2023, the Foundation incurred administrative support expenses of \$631,949 and therefore only received \$631,949 of the \$658,931 awarded.

For the year ended June 30, 2023, the Foundation incurred program service expenditures of \$7,784,838 in relation to the research and field trial contracts and therefore only recognized \$7,784,838 of the \$15,443,503 awarded the remainder is reported in deferred revenue, in the current year.

Note C - Concentration of Credit Risk

The carrying amount of the Foundation's cash deposits are \$9,226,352 for the year ended June 30, 2023. The bank balances were \$10,737,023 at June 30, 2023. Deposits are placed in banks that qualify as public depositories pursuant to the provisions of Chapter 280, Florida Statutes. All such deposits are insured by Federal depository insurance, up to specified limits of \$250,000.

Bunting, Tripp & Ingley, LLP

CERTIFIED PUBLIC ACCOUNTANTS

A Tradition of Excellence Since 1926



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ALSO WITH OFFICES IN
TAMPA, FLORIDA

**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters Based
on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards**

The Board of Directors
Citrus Research and Field Trial Foundation, Inc.
Bartow, FL

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Citrus Research and Field Trial Foundation, Inc. (a nonprofit organization), which comprise the statement of net position as of June 30, 2023, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 25, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Citrus Research and Field Trial Foundation Inc.'s (the Foundation) internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

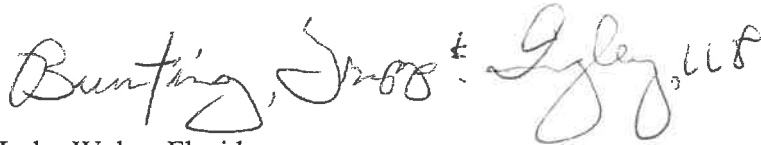
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Foundation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Foundation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Foundation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature in cursive script that reads "Bunting, James & Gyley, LLC".

Lake Wales, Florida
September 25, 2023

Bunting, Tripp & Ingley, LLP

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ALSO WITH OFFICES IN
TAMPA, FLORIDA

**Independent Auditor's Report on Compliance for Each
Major Federal and State Program; Report on Internal Control
Over Compliance; and Report on the Schedule of Expenditures of
Federal Awards and State Financial Assistance Required by the
Uniform Guidance, and Florida Chapter 10.650, Rules of the Florida Auditor General**

The Board of Directors
Citrus Research and Field Trial Foundation, Inc.
Bartow, Florida

Opinion on Each Major Federal and State Program

We have audited Citrus Research and Field Trial Foundation, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and Florida Chapter 10.650, *Rules of the Auditor General* that could have a direct and material effect on each of Citrus Research and Field Trial Foundation, Inc.'s major federal and state programs for the year ended June 30, 2023. Citrus Research and Field Trial Foundation, Inc.'s major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Citrus Research and Field Trial Foundation, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Florida Chapter 10.650, *Rules of the Florida Auditor General* (FL Guidance). Our responsibilities under those standards, the Uniform Guidance and FL Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Citrus Research and Field Trial Foundation, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of Citrus Research and Field Trial Foundation, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Citrus Research and Field Trial Foundation, Inc.'s federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Citrus Research and Field Trial Foundation, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the FL guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Citrus Research and Field Trial Foundation, Inc.'s compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and FL Guidance we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Citrus Research and Field Trial Foundation, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Citrus Research and Field Trial Foundation, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and FL Guidance, but not for the purpose of expressing an opinion on the effectiveness of Citrus Research and Field Trial Foundation, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

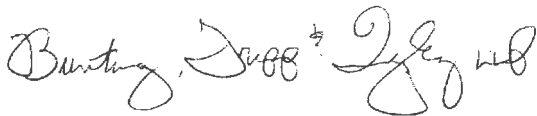
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and FL guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Programs Required by the Uniform Guidance

We have audited financial statements of the Foundation as of and for the year ended June 30, 2023, and have issued our report thereon dated September 25, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance Programs is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards and State Financial Assistance Programs is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in cursive script that reads "Bunting, Jacob".

Lake Wales, Florida
September 25, 2023

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

YEAR ENDED JUNE 30, 2023

<u>Federal Grantor</u>	<u>ALN Number</u>	<u>Contract Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Agriculture Passed Through the Florida Dept. of Agriculture and Consumer Services (FDACS)	10.025	26814	\$ 483,799
U.S. Department of Agriculture	10.025	12-APPQS&T00	<u>3,230,384</u>
Total expenditures of federal awards			<u>\$ 3,714,183</u>
	<u>State CSFA No.</u>	<u>Contract Number</u>	<u>State Expenditures</u>
<u>Florida Grantor</u> Florida Department of Agriculture and Consumer Services (FDACS):			
Passed Through Citrus Research and Development Foundation	42.023	19-029C	127,045
	42.023	21-004C	2,809,038
	42.023	20-021C	<u>1,765,340</u>
Total expenditures of state financial assistance programs			<u>\$ 4,701,423</u>

See accompanying Notes to Schedule of Expenditures
of Federal Awards and State Financial Assistance.

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

YEAR ENDED JUNE 30, 2023

Note A - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the Federal and State grant activity of Citrus Research and Field Trial Foundation, Inc. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements for Federal Awards, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Florida Chapter 10.650, *Rules of the Auditor General*. Because the schedule presents only a selected portion of the operations of the Foundation, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Foundation.

Note B - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Florida Chapter 10.650, *Rules of the Auditor General* and policies in the Florida Single Audit Act, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C - Summary of Significant Accounting Policies

Citrus Research and Field Trial Foundation, Inc. has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified opinion			
Internal control over financial reporting:				
• Material weakness identified?	_____	Yes	<u> X </u>	No
• Significant deficiency identified?	_____	Yes	<u> X </u>	No
Noncompliance material to financial statements noted?	_____	Yes	<u> X </u>	No

Federal Awards and State Financial Assistance

Internal control over major state programs:				
• Material weakness identified?	_____	Yes	<u> X </u>	No
• Significant deficiency identified?	_____	Yes	<u> X </u>	No

Type of auditor's report issued on compliance for major state programs:	Unmodified opinion
---	---------------------------

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516 (a) and Section 10.654(1)(e), Rules of the Auditor General?	_____	Yes	<u> X </u>	No
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Identification of major programs:

Federal Agency:

U.S. Department of Agriculture: Passed Through the Florida Department of Agriculture and Consumer Services	Agricultural research ALN No. 10.025 Agreements 26814
---	---

State Agency:

Florida Department of Agriculture and Consumer Services Agricultural research	CSFA No. 42.023
--	-----------------

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
--	------------

“Citrus Research and Field Trial Foundation, Inc., qualified as low-risk auditee?”	<u> X </u>	Yes	_____	No
--	--------------	-----	-------	----

“Schedule of Prior Audit Findings and Questioned Costs - State Programs” attached?	<u> X </u>	Yes	_____	No
--	--------------	-----	-------	----

“Corrective Action Plan” attached? (No findings required to be reported under the Florida Single Audit Act.)	_____	Yes	<u> X </u>	No
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CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

YEAR ENDED JUNE 30, 2023

Section II - Financial Statement Findings

No matters are reported.

Section III - Federal Awards Findings and Questioned Costs

There are no findings or questioned costs.

Section IV - State Awards Findings and Questioned Costs

There are no findings or questioned costs.

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2022

There were no findings or questioned costs.

BUNTING, TRIPP & INGLEY, LLP
230 EAST TILLMAN AVENUE
LAKE WALES, FL 33853-3714
863-676-7981

September 22, 2023

CONFIDENTIAL

CITRUS RESEARCH AND FIELD TRIAL
FOUNDATION, INC.
600 N. BROADWAY AVE SUITE 101
BARTOW, FL 33830

Dear Client:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

We recommend that you use certified mail with postmarked receipts for proof of timely filing.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

BUNTING, TRIPP & INGLEY, LLP

Filing Instructions

CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC.

Exempt Organization Tax Return

Taxable Year Ended June 30, 2023

Date Due: November 15, 2023

Remittance: None is required. Your Form 990 for the tax year ended 6/30/23 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Sign the IRS e-file Authorization and mail it as soon as possible to:

BUNTING, TRIPP & INGLE, LLP
P. O. Box 990
Lake Wales, FL, 33859-0990
or FAX to: 863-676-8899
or e-mail to: info@bticpa.com

Important: Your return will not be filed with the IRS until the signed IRS e-file Signature Authorization form has been received by this office.

Other: Initial and date the copies of the IRS e-file Signature Authorization and the Form 990. Retain them for your records. If previously signed and returned no further action is required for Form 8879-TE.

Your return is being filed electronically with the IRS and is not required to be mailed. Mailing a paper copy of your return to the IRS will delay the processing of your return.

If checked, the following items are also included for your records:

- Current Depreciation Schedule for the year ended 6/30/23
- Future Depreciation schedule for the year ending 6/30/24
- A copy of your final Working Trial Balance (after any adjusting entries)
- A copy of your Adjusting Entries (please contact us if you need assistance with the posting of these entries)

Form **8879-TE**

**IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning 7/01 2022, and ending 6/30 2023

**Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**

2022

Department of the Treasury
Internal Revenue Service
Name of filer

**CITRUS RESEARCH AND FIELD TRIAL
FOUNDATION, INC.**

EIN or SSN
84-2274193

Name and title of officer or person subject to tax **TAMARA WOOD
PROGRAM MANAGER / SEC**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

<input checked="" type="checkbox"/> 1a Form 990 check here	<input type="checkbox"/> b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>8,441,225</u>
<input type="checkbox"/> 2a Form 990-EZ check here	<input type="checkbox"/> b Total revenue, if any (Form 990-EZ, line 9)	2b	
<input type="checkbox"/> 3a Form 1120-POL check here	<input type="checkbox"/> b Total tax (Form 1120-POL, line 22)	3b	
<input type="checkbox"/> 4a Form 990-PF check here	<input type="checkbox"/> b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
<input type="checkbox"/> 5a Form 8868 check here	<input type="checkbox"/> b Balance due (Form 8868, line 3c)	5b	
<input type="checkbox"/> 6a Form 990-T check here	<input type="checkbox"/> b Total tax (Form 990-T, Part III, line 4)	6b	
<input type="checkbox"/> 7a Form 4720 check here	<input type="checkbox"/> b Total tax (Form 4720, Part III, line 1)	7b	
<input type="checkbox"/> 8a Form 5227 check here	<input type="checkbox"/> b FMV of assets at end of tax year (Form 5227, Item D)	8b	
<input type="checkbox"/> 9a Form 5330 check here	<input type="checkbox"/> b Tax due (Form 5330, Part II, line 19)	9b	
<input type="checkbox"/> 10a Form 8038-CP check here	<input type="checkbox"/> b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize BUNTING, TRIPP & INGLEY, LLP to enter my PIN 74193 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____

Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____

Date _____

**ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

DAA

Form **8879-TE** (2022)

Form **990**

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
 Open to Public Inspection

A For the **2022** calendar year, or tax year beginning **07/01/22**, and ending **06/30/23**

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 Name of organization CITRUS RESEARCH AND FIELD TRIAL FOUNDATION, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 600 N. BROADWAY AVE SUITE 101 City or town, state or province, country, and ZIP or foreign postal code BARTOW FL 33830	D Employer identification number 84-2274193 E Telephone number 863-698-9276 G Gross receipts\$ 8,441,225
F Name and address of principal officer: TAMARA WOOD 600 N. BROADWAY AVE BARTOW FL 33830		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		L Year of formation: 2019 M State of legal domicile: FL
J Website: CRAFTFDN.ORG K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
Activities & Governance	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	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	19
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	4,191,701	8,415,605
	9 Program service revenue (Part VIII, line 2g)		0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		25,620
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,191,701	8,441,225
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	0	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,191,735	8,416,787	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,191,735	8,416,787	
19 Revenue less expenses. Subtract line 18 from line 12	-34	24,438	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	6,578,876	9,264,574
	21 Total liabilities (Part X, line 26)	6,578,763	9,240,023
	22 Net assets or fund balances. Subtract line 21 from line 20	113	24,551

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 TAMARA WOOD	Date		
	Type or print name and title PROGRAM MANAGER /SEC			
Paid Preparer Use Only	Print/Type preparer's name ROGER A. INGLEBY	Preparer's signature	Date 09/22/23	Check <input type="checkbox"/> if self-employed PTIN P01276427
	Firm's name BUNTING, TRIPP & INGLEBY, LLP	Firm's EIN 59-0673514		
	Firm's address 230 EAST TILLMAN AVENUE LAKE WALES, FL 33853-3714	Phone no. 863-676-7981		

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

For Paperwork Reduction Act Notice, see the separate instructions.

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:

SEE SCHEDULE O

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 \$ **8,266,515** including grants of \$) (Revenue \$)

TO DIRECT AND MANAGE BROAD SCALE FIELD TRIAL PROGRAMS TO DETERMINE THE EFFICACY OF VARIOUS CITRUS GREENING/HBL TREATMENTS BY COLLECTING TREE HEALTH DATA FROM GROWERS THAT MONITOR AND REPORT SPECIFIED EFFECTS AND RESULTS.

4b (Code:) (Expenses \$ **N/A** including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ **N/A** including grants of \$) (Revenue \$)

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

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **8,266,515**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

1a	4
1b	0

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

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

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

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

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

CRAFT FOUNDATION
BARTOW

600 N BROADWAY AVE SUITE 101

FL 33830

863-698-9276

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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TAMARA WOOD	40.00									
PROGRAM MANAGER /SEC	0.00			X			148,300	0	0	
(2) GLENN BECK	1.00									
BOARD MEMBER	0.00	X					0	0	0	
(3) DR HAROLD BROWNING	1.00									
BOARD MEMBER	0.00	X					0	0	0	
(4) MR JOHN UPDIKE JR	1.00									
TREASURER	0.00	X					0	0	0	
(5) TOM MITCHELL	1.00									
PRESIDENT	0.00	X					0	0	0	
(6) PHILLIP RUCKS	1.00									
VICE PRESIDENT	0.00	X		X			0	0	0	
(7) DR TREVOR SMITH	1.00									
BOARD MEMBER	0.00	X					0	0	0	
(8) STEVE SMITH	1.00									
BOARD MEMBER	0.00	X					0	0	0	
(9)										
(10)										
(11)										

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes subtotal rows 1b, 1c, and 1d.

Summary rows 2, 3, 4, and 5 with Yes/No columns. Row 2: Total number of individuals... 1. Row 3: Did the organization list any former officer... Row 4: For any individual listed... Row 5: Did any person listed on line 1a receive or accrue compensation...

Section B. Independent Contractors

Table for independent contractors with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes instruction 1 and a total row 2.

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

0

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	8,415,605			
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		8,415,605			
	Program Service Revenue	2a	Business Code			
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		25,620	25,620		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real	(ii) Personal		
		b Less: rental expenses	6b			
		c Rental inc. or (loss)	6c			
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
		b Less: cost or other basis and sales exps.	7b			
		c Gain or (loss)	7c			
	d Net gain or (loss)					
	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					
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		8,441,225	25,620	0	0	

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				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	135,373		135,373	
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.)	264,972	251,723	13,249	
12 Advertising and promotion	1,020	969	51	
13 Office expenses	31,987	30,388	1,599	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	13,001	13,001		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	3,579	3,579		
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 GROWER PAYMENTS - RELEASE	4,615,000	4,615,000		
b GROWER PAYMENTS RELEASED	3,169,838	3,169,838		
c COMMUNICATIONS EXPENSE	122,696	122,696		
d DATA COLLECTION - AERIAL	59,321	59,321		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	8,416,787	8,266,515	150,272	0
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
Assets	1 Cash—non-interest-bearing	1,550,713	1	5,750,731
	2 Savings and temporary cash investments		2	3,475,620
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	5,028,163	4	38,223
	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		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		6,578,876	16	9,264,574
Liabilities	17 Accounts payable and accrued expenses	28,163	17	
	18 Grants payable		18	
	19 Deferred revenue	6,550,600	19	9,240,023
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		6,578,763	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	113	27	24,551
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	113	32	24,551
33 Total liabilities and net assets/fund balances	6,578,876	33	9,264,574	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,441,225
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,416,787
3	Revenue less expenses. Subtract line 2 from line 1	3	24,438
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	113
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	24,551

Part XII Financial Statements and Reporting

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

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

**SCHEDULE A
(Form 990)**

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

2022

Open to Public
Inspection

Name of the organization

**CITRUS RESEARCH AND FIELD TRIAL
FOUNDATION, INC.**

Employer identification number

84-2274193

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

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

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

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

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

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")		2,739,226	3,555,866	4,191,701	8,415,605	18,902,398
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose					25,620	25,620
3 Gross receipts from activities that are not an unrelated trade or business under section 513		700	47			747
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5		2,739,926	3,555,913	4,191,701	8,441,225	18,928,765
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						18,928,765

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6		2,739,926	3,555,913	4,191,701	8,441,225	18,928,765
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)		2,739,926	3,555,913	4,191,701	8,441,225	18,928,765

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on 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>		
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>		
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>		
3b	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>		
4b	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>		
4c	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>		
5b	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?		
5c	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>		
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>		
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>		
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>		
9b	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>		
9c	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>		
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>		
10b	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?		
b	A family member of a person described on line 11a above?		
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>		

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?		
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>		
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>		

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 The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

		Yes	No
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 V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5	
6	Other distributions (describe in Part VI). See instructions.	6	
7	Total annual distributions. Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2023. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

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.)

Area with horizontal dotted lines for supplemental information.

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

**CITRUS RESEARCH AND FIELD TRIAL
FOUNDATION, INC.**

Employer identification number

84-2274193

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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), 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).

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

Schedule B (Form 990) (2022)

Name of organization

CITRUS RESEARCH AND FIELD TRIAL

Employer identification number

84-2274193

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	FL DEPT OF AGRICULTURE AND CONSUMER 170 CENTRURY BOULEVARD BARTOW FL 33830	\$ 483,799	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	US DEPT OF AGRICULTURE 1400 INDEPENDENCE AVE WASHINGTON DC 20250	\$ 3,230,113	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CITRUS RESEARCH AND DEVELOPMENT FOUNDATION 700 EXPERIMENT STATION RD LAKE ALFRED FL 33850	\$ 4,701,693	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.)

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

**CITRUS RESEARCH AND FIELD TRIAL
FOUNDATION, INC.**

Employer identification number

84-2274193

FORM 990 - ORGANIZATION'S MISSION

THE OVERARCHING GOAL OF THE CRAFT PROGRAM IS TO DEVELOP AN ECONOMICALLY
VIABLE AND SUSTAINABLE FLORIDA CITRUS PRODUCTION PLAN IN THE PRESENCE OF
HLB AND THE ASIAN CITRUS PSYLLID (ACP) THROUGH THE IMPLEMENTATION OF
APPLIED MANAGEMENT PRACTICES.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
REVIEWED AND APPROVED BY BOARD OF DIRECTORS BEFORE FILED.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
AVAILABLE ON WEBSITE

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated</u>	<u>Exclusion</u>	<u>Postal</u>	<u>Acquired after</u>	<u>US</u>
		<u>Business</u>	<u>Code</u>	<u>Code</u>	<u>6/30/75</u>	<u>Obs (\$ or %)</u>
INTEREST INCOME	\$ 25,620					
TOTAL	\$ 25,620					

Federal Statements

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONTRACT SERVICES	\$ 264,972	\$ 251,723	\$ 13,249	\$
TOTAL	\$ 264,972	\$ 251,723	\$ 13,249	\$ 0

Federal Statements

Schedule A, Part III, Line 1(e)

Description	Amount
FL DEPT OF AGRICULTURE AND CONSUMER CASH CONTRIBUTION	\$ 483,799
US DEPT OF AGRICULTURE CASH CONTRIBUTION	3,230,113
CITRUS RESEARCH AND DEVELOPMENT CASH CONTRIBUTION	4,701,693
TOTAL	<u>\$ 8,415,605</u>

Schedule A, Part III, Line 2(e)

Description	Amount
INTEREST INCOME	\$ 25,620
TOTAL	<u>\$ 25,620</u>

Schedule A, Part III, Line 3(e)

Description	Amount
MISCELLANEOUS/OTHER INCOME	\$
TOTAL	<u>\$ 0</u>

PECUNIARY FACTOR CERTIFICATION
FOR DIRECT SUPPORT ORGANIZATIONS (CRAFT)

Direct Support Organization Name: Citrus Research and Field Trials Foundation, Inc.
By: Steven Hall

Date: 8/12/2024

Pecuniary Factor Certification

I declare, under penalty of perjury, that the organization listed above has complied with section 20.058(4), Florida Statutes.

Steven Hall
Signature

Executive Director
Title

STATE OF FLORIDA
COUNTY OF POLK

Sworn to (or affirmed) and subscribed before me by means of [] physical presence or [] online notarization, this (numeric date) this (numeric date) day of (month), (year), by (name of person making statement). 8/12/2024 STEVEN HALL

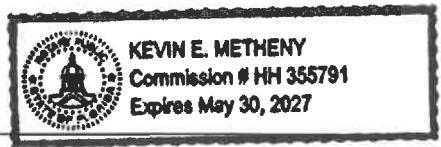
(NOTARY SEAL)

(Name of Notary Typed, Printed, or Stamped)

Personally Known OR Produced Identification

Type of Identification Produced. _____

Kevin E. Metheny
(Signature of Notary Public-State of Florida)





Florida Department of Agriculture and Consumer Services

DIRECT SUPPORT ORGANIZATION

2023-2024 REPORT

IMPLEMENTATION OF FLORIDA STATUTES CHAPTER 20.058

Direct Support Organization (DSO) Name: Friends of Florida State Forests, Inc.

Mailing address: 3125 Conner Boulevard, Room 263, Tallahassee, FL, 32399-1650

Telephone Number: (850) 681-5870

Website Address: www.floridastateforests.org

Statutory Authority:

Section 589.012, F.S., Friends of Florida State Forests Program (Friends). In summary, the statute establishes Friends as a program of the Department of Agriculture and Consumer Services (Department) and establishes the purpose of the program is to provide support and assistance for existing and future programs of the Florida Forest Service.

Chapter 617, F.S., and Section 570.691, F.S., (1) *The department may authorize the establishment of direct-support organizations to provide assistance, funding, and promotional support for the museums and other programs of the department. The following provisions shall govern the creation, use, powers, and duties of the direct-support organizations.*

Brief Description of the DSO's Mission:

Through community support, assist the Florida Forest Service to expand opportunities for recreation (hunting, horseback riding, hiking, Off Highway Vehicle, etc.), environmental education, and forest management within Florida's State Forests.

Brief Description of the DSO's Results Obtained:

In fiscal year 2023-2024, continued to partner with Arbor Day and American Forests, both contributing to reforestation efforts on Florida State Forests along with direct donations to Friends. Continued to increase program awareness. Advertised in Visit Florida and promoted Friends through social media ads. Received various donations statewide meeting many needs of various Florida State Forests. Provided fiscal support for Operation Outdoor Freedom, Section 589.19(4), F.S. Continued cooperation with the Florida Teachers Tour.

Description of the DSO's Plans for Next Three Fiscal Years:

Friends, through internal and external support, will assist the Florida Forest Service in expanding opportunities for recreation, environmental education, and forest management and improve the quality of the programs and activities offered on Florida State Forests. Goals include increasing corporate donations, increasing membership in the program via simplified donation options, assisting with special event fundraising, and adding new partners that will benefit statewide forest projects, needs and outreach. In addition, planning includes increased district awareness of the program through various media, utilizing FFS Mitigation Specialists. Friends will also continue to support Operation Outdoor Freedom.

FRIENDS OF FLORIDA STATE FORESTS CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of Florida State Forests (herein “DSO”) 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 112.313, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of DSO 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 DSO board member, officer or employee shall have an 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 DSO. To implement this policy and strengthen the faith and confidence of the people in Direct Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Friends of Florida State Forests 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 112.313, Fla. Stat., to be observed by DSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

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

2. Prohibition of Accepting Compensation Given to Influence a Vote

No DSO 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 of other action in which the DSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses

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

4. Prohibition of Misuse of Position

A DSO 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 DSO 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 of 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 DSO board or office or who is employed by a DSO, may not personally represent another person or entity for compensation before the governing body of the DSO 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 to Employees Holding Office

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

8. Requirements to Abstain From Voting

A DSO 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 DSO 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 DSO 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 DSO Code of Ethics

Failure of a DSO 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 DSO to observe the Code of Ethics may result in the Florida Department of Agriculture and Consumer Services terminating its Agreement with the DSO.

(Chapter 2014-96, Laws of Florida SB No. 1194), FFSF Board Approved 8.4.14

Friends of Florida State Forests, Inc.

UNAUDITED

08/09/24

Balance Sheet

Accrual Basis

As of June 30, 2024

Jun 30, 24

ASSETS

Current Assets

Checking/Savings

1080 · Merrill Lynch Portfolio

1080.14 · The Preserve	73,162.76
1080.01 · Gopher Tortoise	533,103.22
1080.02 · Peace River	1,939,102.93
1080.03 · Point Washington	90,416.84
1080.04 · Friends	610,053.56
1080.05 · Sabal Palm	63,930.19
1080.06 · Cedar Hammock	52,700.78
1080.07 · Belle Meade	64,954.24
1080.08 · Calusa Pines	179,070.48
1080.09 · Suncoast II	297,475.84
1080.10 · Wekiva Parkway	303,957.45
1080.11 · Baird Tract	353,788.57
1080.12 · San Marino	177,289.78
1080.13 · Seacoast Pipeline	193,391.84

Total 1080 · Merrill Lynch Portfolio 4,932,398.48

1000 · Bank of America

1000.01 · Checking - 5446	259,924.98
1000.02 · Savings - 7020	
1000.05 · D1 KRUL Recreation Area	325.86
1000.06 · D11 - Radar Hill	3,768.00
D17- Jerjo Mitigation	7,500.00
D17 Fakahatchee Mitigation	42,988.79
Friends	2,466.87
Point Washington	23,800.00
Teachers Tour -Restricted	25,850.00
1000.02 · Savings - 7020 - Other	244,392.22

Total 1000.02 · Savings - 7020 351,091.74

Total 1000 · Bank of America 611,016.72

1010 · Flag Credit Union

1010.01 · D17 Noah's Landing	
1010.2 · Money Market 11646	5.00

Total 1010.01 · D17 Noah's Landing 5.00

Total 1010 · Flag Credit Union 5.00

Total Checking/Savings 5,543,420.20

Friends of Florida State Forests, Inc.

Balance Sheet

As of June 30, 2024

08/09/24

Accrual Basis

	Jun 30, 24
Other Current Assets	
1300 · Prepaid Expenses	
1300.02 · Liability Insurance	1,290.27
Total 1300 · Prepaid Expenses	1,290.27
1301 · Inventory	2,482.03
Total Other Current Assets	3,772.30
Total Current Assets	5,547,192.50
TOTAL ASSETS	5,547,192.50
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2401 · BOA- Credit Card Payable	23,305.03
Total Credit Cards	23,305.03
Other Current Liabilities	
2300 · Deferred Revenue	
2301 · Membership Dues	837.54
Total 2300 · Deferred Revenue	837.54
Total Other Current Liabilities	837.54
Total Current Liabilities	24,142.57
Total Liabilities	24,142.57
Equity	
2500 · Restricted Custodial Funds	
2501 · D1 Blackwater	
2501.28 · Blackwater Resource	540.00
2501.27 · Conway Easement 33472	2,250.00
2501.26 · Gulf Power Pipeline	32.50
2501.12 · General Fund	23.00
2501.14 · Map	8,597.32
2501.06 · Blackwater-FL Gas Easement	41,875.38
2501.08 · BRSF-Tourism Development Grant	118.69
Total 2501 · D1 Blackwater	53,436.89
2502 · D2 Chipola	
2502.76 · 30a Trailhead	45,000.00
2502.1 · Chipola General Fund	5,155.63
2502.01 · Pt. Washington	
2502.75 · The Preserve	68,739.10
2502.8 · Point Washington - General	35,455.00
2502.2 · Point Washington Mitigation	143,033.56
Total 2502.01 · Pt. Washington	247,227.66

Friends of Florida State Forests, Inc.

Balance Sheet

As of June 30, 2024

08/09/24

Accrual Basis

	Jun 30, 24
2502.02 · Pine Log	441.00
Total 2502 · D2 Chipola	297,824.29
2504 · D4 Tallahassee	
2504.09 · NFRC Gulf Power Easement 33305	33,499.85
2504.12 · Tallahassee General Fund	202.37
2504.01 · Bear Creek	1,606.51
2504.03 · Lake Talquin	
2504.10 · Lake Talquin - Lines Tract	10.54
2504.11 · Lake Talquin General Fund	54,250.23
2504.03 · Lake Talquin - Other	17.50
Total 2504.03 · Lake Talquin	54,278.27
2504.04 · Tates Hell	
2504.4 · General Fund	20.09
Total 2504.04 · Tates Hell	20.09
2504.05 · Wakulla General	32.21
Total 2504 · D4 Tallahassee	89,639.30
2505 · D5 Perry	
2505.02 · General Fund	10.00
Total 2505 · D5 Perry	10.00
2506 · D6 Suwannee	
2506.21 · Bethea General - Seedlings	15,015.00
2506.9 · Suwannee General Fund	70.00
2506.02 · John Bethea	
2506.2 · NWTf Grant Forest Logging Deck	74.15
Total 2506.02 · John Bethea	74.15
2506.03 · Twin Rivers	
2506.40 · Sabal Palm Trails	36.40
2506.03 · Twin Rivers - Other	861.20
Total 2506.03 · Twin Rivers	897.60
Total 2506 · D6 Suwannee	16,056.75
2507 · D7 Jacksonville	
2507.14 · Jax General Fund	22.72
2507.02 · Belmore General	
2507.75 · Belmore Satsuma	3,558.17
2507.11 · Belmore Satsuma SJRWMD	17,702.52
Total 2507.02 · Belmore General	21,260.69
2507.03 · Cary	
2507.3 · General Fund	1,171.91
Total 2507.03 · Cary	1,171.91

Friends of Florida State Forests, Inc.

Balance Sheet

As of June 30, 2024

08/09/24

Accrual Basis

	Jun 30, 24
2507.05 · Jennings	
2507.8 · Jennings - General Fund	6,218.32
Total 2507.05 · Jennings	6,218.32
2507.06 · Ralph E. Simmons	80,096.15
Total 2507 · D7 Jacksonville	108,769.79
2508 · D8 Waccasassa	
2508.20 · Ross Praire General	7.50
2508.14 · Waccassa General Fund	1,086.79
2508.13 · Welaka State Forest Recreation	508.78
2508.17 · Welaka State Forest General	5,074.90
2508.02 · Goethe State Forests	
2508.1 · Goethe State General	9,298.35
2508.91 · Sabal Palm Trails	515.26
2508.02 · Goethe State Forests - Other	308.00
Total 2508.02 · Goethe State Forests	10,121.61
2508.18 · Indian Lakes	
2508.4 · Indian Lakes General	17.50
Total 2508.18 · Indian Lakes	17.50
2508.08 · Etoniah Creek	
2508.21 · Seacoast Pipeline - Etonia	50,947.38
2508.2 · Etoniah Creek General Fund	362.84
2508.15 · Etoniah Creek Horse Barns	100.05
Total 2508.08 · Etoniah Creek	51,410.27
Total 2508 · D8 Waccasassa	68,227.35
2510 · D10 Bunnell	
2510.14 · Watson Island	7.50
2510.08 · Bunnell General Fund	10,623.40
2510.06 · Lake George General	125.00
2510.11 · Matanza - General	317.26
2510.02 · Tiger Bay	
2510.21 · Tigar Bay - Gopher Tortoise	7,293.20
2510.13 · Tiger Bay General	37.50
2510.04 · Tiger Bay Equestrian	98.50
2510.02 · Tiger Bay - Other	178.00
Total 2510.02 · Tiger Bay	7,607.20
2510.1 · Gopher Tortoise Mitigation	
2510.12 · Non Expendable-Gopher Tortise	7,000.00
2510.1 · Gopher Tortoise Mitigation - Other	32,999.37
Total 2510.1 · Gopher Tortoise Mitigation	39,999.37
Total 2510 · D10 Bunnell	58,679.73

Friends of Florida State Forests, Inc.

Balance Sheet

As of June 30, 2024

08/09/24

Accrual Basis

	Jun 30, 24
2511 · D11 Withlacoochee	
2511.79 · Withlacoochee Seedling Planting	6,060.00
2511.76 · Withlacoochee - Easement	3,313.00
2511.28 · Citrus Cobra Team	70.06
2511.75 · Volunteer Program	454.00
2511.48 · Hernando-Good Neighbor Tortoise	9,993.23
2511.25 · Baird Tract	
2511.77 · SR 50Seg S Lake County	14,461.50
2511.25 · Baird Tract - Other	352,194.14
	366,655.64
Total 2511.25 · Baird Tract	366,655.64
2511.31 · Suncoast II	217,827.00
2511.01 · Withlacoochee General Fund	152.49
2511.23 · Bidhouse Donations	45.20
2511.29 · Citrus Tract	5.64
2510.10 · Firewood Donations	1,935.19
2511.21 · Sabal Palm Trails	0.34
2511.03 · Seminole	
2511.41 · Seminole Seedling Planting	300.00
2511.34 · Seminole Turkey Shoot	413.58
2511.33 · Run for the Woods	26.64
2511.32 · Wekiva Parkway	257,376.82
2511.1 · SeminoleGeneral Fund	9,039.82
2511.2 · Road Repairs	1,300.00
2511.4 · Seminole Horse Trails	3,204.66
2511.5 · TNC Scrub Restoration 2013	35,714.00
	307,375.52
Total 2511.03 · Seminole	307,375.52
Total 2511 · D11 Withlacoochee	913,887.31
2512 · D12 Orlando	
2512.01 · Orlando General Fund	354.74
2512.05 · Charles Bronson SF	75.00
2512.03 · Little Big Econ SF	560.89
	990.63
Total 2512 · D12 Orlando	990.63
2514 · D14 Lakeland	
2514.09 · Lakeland General	256.14
2514.02 · Lake Wales Ridge	
2514.08 · Lake Wales Ridge Easement	10.84
	10.84
Total 2514.02 · Lake Wales Ridge	10.84
2514 · D14 Lakeland - Other	450.39
	450.39
Total 2514 · D14 Lakeland	461.23

Friends of Florida State Forests, Inc.

Balance Sheet

As of June 30, 2024

08/09/24

Accrual Basis

	Jun 30, 24
2515 · D15 Myakka	
2515.06 · Babcock Ranch	26,819.64
2515.02 · Myakka General Fund	4,856.67
2515.03 · Map Donations	242.64
2515.05 · Peace River State Forest	1,895,558.45
	1,927,477.40
Total 2515 · D15 Myakka	1,927,477.40
2517 · D17 Caloosahatchee	
2517.31 · San Marino	178,068.22
2517.01 · Caloosahatchee General Fund	165.00
2517.07 · Belle Meade Equity	61,566.13
2517.06 · Calusa Pines Equity	160,322.78
2517.11 · Envirothon-Callosahatchee	313.20
2517.02 · Picayune Strand	
2517.42 · Picayune Strand Gopher Tortoise	13,300.00
2517.30 · Picayune Strand General	46.53
2517.2 · Cedar Hammock Mitigation	13,238.95
2517.4 · Fakahatchee Mitigation - 5/2011	17,407.40
2517.6 · PSSF Forest Day	1,151.46
2517.02 · Picayune Strand - Other	903.36
	46,047.70
Total 2517.02 · Picayune Strand	46,047.70
2517.03 · Okaloacoochee Slough	39.50
	39.50
Total 2517 · D17 Caloosahatchee	446,522.53
2519 · Operation Outdoor Freedom (OOF)	
2519.57 · Cedar Key	2,000.00
2519.56 · OOF - Washington Crossing House	14,480.37
2519.55 · OOF-Statewide Krauss Baschab	6,400.00
2519.73 · OOF - Myaaka Maintenance	5,702.00
2519.74 · OOF-Withlacoochee Maintenance	2,344.44
2519.76 · OOF - Rotary Club	99,376.49
2519.75 · OOF - HAT	8,045.00
2519.54 · OOF - Okaloachee Slough	191.11
2519.53 · OOF - Goethe Sportsman Tract	20,000.00
2519.51 · OOF - Hillsborough/Pinellas	2,642.59
2519.50 · OOF - Caloosahatchee General	74.59
2519.49 · OOF - Peace River Camp	0.10
2519.48 · OOF - Lakeland	876.42
2519.47 · OOF - Sunny Hills/Indian Lake	4,147.16
2519.46 · OOF - Cedar Key Fishing Event	1,723.96
2519.45 · OOF - West Polk	3,704.20
2519.44 · OOF - Goethe State Forest	18,564.20
2519.43 · OOF - Evergreen - General	5,859.15
2519.23 · Florida Firefighters OOF	2,538.03
2519.42 · Okeechobee - OOF	706.10
2519.41 · OOF - Perry	3,380.25
2519.36 · OOF_Bunnell General	-5,658.08
2519.40 · OOF Picayune Strand General	2,069.18
2519.32 · OOF - Waccssassa General	1,217.85
2519.31 · OOF - Newman's Lake - General	5,059.25
2519.24 · OOF Chipola - General	5,568.04
2519.20 · OOF - Lake Wales - General	1,973.34

Friends of Florida State Forests, Inc.

Balance Sheet

As of June 30, 2024

08/09/24

Accrual Basis

	Jun 30, 24
2519.19 · OOF - Indian River	1,386.17
2519.21 · OOF - Lake Wales Fishing	325.49
2519.18 · OOF - Gator Egg	90,600.01
2519.22 · OOF - Statewide	73,744.86
2519.01 · OOF_Prairie Tract Pavilion	
2519.2 · OOF - Praire Tract General Fund	333.22
Total 2519.01 · OOF_Prairie Tract Pavilion	333.22
2519.02 · OOF_Withlacoochee	2,386.93
2519.04 · OOF_Welaka	3,837.85
2519.05 · OOF - Suwannee	2,362.80
2519.07 · OOF - Blackwater	
2519.10 · OOF - Blackwater General	3,522.83
Total 2519.07 · OOF - Blackwater	3,522.83
2519.08 · OOF - Cary	
2519.25 · OOF - Cary General	158.22
Total 2519.08 · OOF - Cary	158.22
2519.11 · OOF_ Orlando	
2519.26 · Little Big Econ	2.92
2519.11 · OOF_ Orlando - Other	13,082.38
Total 2519.11 · OOF_ Orlando	13,085.30
2519.12 · OOF_Jacksonville	
2519.27 · Satsuma	
2519.35 · Satsuma - SJRWMD	3,679.49
2519.27 · Satsuma - Other	6,251.32
Total 2519.27 · Satsuma	9,930.81
2519.12 · OOF_Jacksonville - Other	944.01
Total 2519.12 · OOF_Jacksonville	10,874.82
2519.13 · OOF_Tallahassee	3,969.26
2519.15 · OOF - Myakka	4,392.84
2519.16 · OOF - NFWFMD	1,594.32
Total 2519 · Operation Outdoor Freedom (OOF)	425,560.66
Total 2500 · Restricted Custodial Funds	4,407,800.00
2570 · Statewide Projects	
2573 · Statewide Forest Designation	87.20
2571 · CarbonWise	1,100.10
2572 · DOT Gopher Tortoise Mitigation	600,000.00
Total 2570 · Statewide Projects	601,187.30

Friends of Florida State Forests, Inc.

Balance Sheet

As of June 30, 2024

08/09/24
Accrual Basis

	Jun 30, 24
2650 · Teachers Tour	47,031.55
3000 · Unrestricted Net Assets	106,168.45
Net Income	360,862.63
Total Equity	5,523,049.93
TOTAL LIABILITIES & EQUITY	5,547,192.50

08/09/24

Profit & Loss

Accrual Basis

July 2023 through June 2024

	Jul '23 - Jun 24
Ordinary Income/Expense	
Income	
4100 · Operating Fund - Income	
4104 · Bank fees and rebates	5,304.62
4101 · Membership Dues	2,866.39
4102 · Unrestricted Interest Income	
4102.6 · Merrill Lynch-Unrestricted Int	12,213.76
4102.1 · Bank of America Savings	116.75
	12,330.51
Total 4102 · Unrestricted Interest Income	12,330.51
4115 · Contribution/Donation Income	
General	1,667.00
4131 · Statewide Forest Designation	50.00
4115 · Contribution/Donation Income - Other	784.47
	2,501.47
Total 4115 · Contribution/Donation Income	2,501.47
4120 · Project/Grant Administration	
4120.3 · General	17,964.60
	17,964.60
Total 4120 · Project/Grant Administration	17,964.60
Total 4100 · Operating Fund - Income	40,967.59
4500 · Districts Income - Restricted	
4501 · Blackwater	
4501.32 · Nowka-Harrison Easment - 33565	750.00
4501.31 · Thomas Easement 33556	6,000.00
4501.28 · Blackwater Seedlings Plantings	131,679.00
4501.01 · Blackwater General	20.00
4501.13 · Map	1,450.00
4501.05 · Blackwater -FL Gas Easement	1,000.00
	140,899.00
Total 4501 · Blackwater	140,899.00
4502 · Chipola	
4502.02 · Point Washington	
4502.1 · Pt Wash General	120,000.00
	120,000.00
Total 4502.02 · Point Washington	120,000.00
4502.03 · Pine Log	
4502.6 · General	9,020.00
	9,020.00
Total 4502.03 · Pine Log	9,020.00
Total 4502 · Chipola	129,020.00
4504 · Tallahassee	
4504.60 · Plank Road SF	
4504.61 · Plank Road General	225.00
	225.00
Total 4504.60 · Plank Road SF	225.00
4504.03 · Lake Talquin	

Friends of Florida State Forests, Inc.

Profit & Loss

July 2023 through June 2024

08/09/24

Accrual Basis

	Jul '23 - Jun 24
4504.08 · Lake Talquin General	10,121.27
Total 4504.03 · Lake Talquin	10,121.27
4504.04 · Tate's Hell	
4504.10 · Tate's Hell General	759.00
Total 4504.04 · Tate's Hell	759.00
4504.05 · Wakulla	
4504.06 · Wakulla General	10.00
Total 4504.05 · Wakulla	10.00
Total 4504 · Tallahassee	11,115.27
4506 · Suwannee	
4506.03 · Twin Rivers General	11,760.00
Total 4506 · Suwannee	11,760.00
4507 · Jacksonville	
4507.02 · Belmore	
4507.10 · Belmore General	34,020.00
4507.3 · Satsuma/SJRWMD	30,000.00
Total 4507.02 · Belmore	64,020.00
4507.04 · Four Creeks	
4507.40 · Four Creeks General	2,520.00
Total 4507.04 · Four Creeks	2,520.00
4507.30 · Cary General	10.00
4507.05 · Jennings	
4507.50 · Jennings General	5,620.00
Total 4507.05 · Jennings	5,620.00
Total 4507 · Jacksonville	72,170.00
4508 · Waccasassa	
4508.01 · Waccasassa General	588.40
4508.02 · Goethe	
4508.20 · Goethe General	9,688.00
Total 4508.02 · Goethe	9,688.00
4508.04 · Etoniah Creek	
4508.40 · Etoniah Creek General	36,646.84
Total 4508.04 · Etoniah Creek	36,646.84
4508.92 · Welaka	
4508.70 · Welaka General	20.00

Friends of Florida State Forests, Inc.

Profit & Loss

July 2023 through June 2024

08/09/24

Accrual Basis

	Jul '23 - Jun 24
Total 4508.92 · Welaka	20.00
4508.08 · Indian Lakes	
4508.80 · Indian Lakes General	15.85
Total 4508.08 · Indian Lakes	15.85
Total 4508 · Waccasassa	46,959.09
4510 · Bunnell	
4510.02 · Tiger Bay	
4510.20 · Tiger Bay General	10.00
Total 4510.02 · Tiger Bay	10.00
Total 4510 · Bunnell	10.00
4511 · Withlacoochee	
4511.97 · With Gopher Tortoise	138,700.00
4511.02 · Withlacoochee	
4511.55 · Withlacoochee Seedling Planting	49,180.00
4511.53 · Volunteer Program	1,000.00
4511.48 · Hernando-Good Neighbor Tortoise	7,300.00
4511.11 · Withlacoochee General	10.00
4511.16 · Firewood Donations	200.48
Total 4511.02 · Withlacoochee	57,690.48
4511.03 · Seminole	
4511.04 · Seminole General	10.00
Total 4511.03 · Seminole	10.00
Total 4511 · Withlacoochee	196,400.48
4514 · Lakeland	
4514.02 · Lake Wales Ridge	
4514.03 · Lake Wales Ridge General	83,027.10
Total 4514.02 · Lake Wales Ridge	83,027.10
Total 4514 · Lakeland	83,027.10
4515 · Myakka River	
4515.06 · Babcock Ranch	24,497.46
Total 4515 · Myakka River	24,497.46
4517 · Caloosahatchee	
4517.04 · Envirothon	2,309.02
4517.02 · Picayune Strand	
4517.44 · Picayune Strand Equipment	242,500.00
4517.43 · Picayune Strand Campground	97,000.00
Total 4517.02 · Picayune Strand	339,500.00
Total 4517 · Caloosahatchee	341,809.02

Friends of Florida State Forests, Inc.

Profit & Loss

July 2023 through June 2024

08/09/24

Accrual Basis

	Jul '23 - Jun 24
4519 · Operation Outdoor Freedom (OOF)	
4519.00 · OOF_Statewide	
4519.53 · Florida Veterans Foundation	2,500.00
4519.5 · Zeigler/Tracy Memorial Lobster	5,000.00
4519.4 · Krauss Baschab	5,000.00
4519.23 · Rotary Club	61,000.00
4519.00 · OOF_Statewide - Other	1,260.00
	74,760.00
Total 4519.00 · OOF_Statewide	
4519.96 · OOF Gator Egg Revenue	5,989.98
4519.01 · OOF_Lakeland	
4519.35 · OOF West Polk	1,500.00
4519.39 · OOF Prairie Tract	
4519.40 · OOF Prairie Tract General	1,550.00
	1,550.00
Total 4519.39 · OOF Prairie Tract	
Total 4519.01 · OOF_Lakeland	3,050.00
4519.02 · OOF_Withlacoochee	
4519.55 · OOF Withlacoochee General	3,603.00
	3,603.00
Total 4519.02 · OOF_Withlacoochee	
4519.07 · OOF_Blackwater	
4519.65 · OOF Blackwater General	12,383.70
	12,383.70
Total 4519.07 · OOF_Blackwater	
4519.10 · OOF_NFWFMD	
4519.30 · OOF_NFWFMD	7,435.00
	7,435.00
Total 4519.10 · OOF_NFWFMD	
4519.11 · OOF - Orlando	
4519.75 · OOF Orlando General	100.00
	100.00
Total 4519.11 · OOF - Orlando	
4519.12 · OOF_Jacksonville	
4519.78 · OOF Jax General	6.90
4519.79 · OOF Satsuma	6,000.00
	6,006.90
Total 4519.12 · OOF_Jacksonville	
4519.14 · OOF_Chipola	
4519.71 · Washington Crossing House	1,706.00
4519.89 · OOF Chipola General	6,652.62
	8,358.62
Total 4519.14 · OOF_Chipola	
4519.15 · OOF Waccasassa	
4519.37 · OOF - Goethe State Forest	992.00
	992.00
Total 4519.15 · OOF Waccasassa	
4519.22 · OOF Everglades General	855.00

Friends of Florida State Forests, Inc.

Profit & Loss

July 2023 through June 2024

08/09/24

Accrual Basis

	<u>Jul '23 - Jun 24</u>
4519 · Operation Outdoor Freedom (OOF) - Other	2,500.00
Total 4519 · Operation Outdoor Freedom (OOF)	<u>126,034.20</u>
Total 4500 · Districts Income - Restricted	1,183,701.62
4600 · Teachers Tour Income - Restrict	33,950.00
Total Income	<u>1,258,619.21</u>
Gross Profit	1,258,619.21
Expense	
5100 · Operating Fund - Expense	
5101 · Professional Fees	16,263.50
5103 · Advertisement & Promotions	
5103.01 · General	480.00
5103.02 · Brochures	537.94
5103.04 · Visit Florida	475.00
Total 5103 · Advertisement & Promotions	<u>1,492.94</u>
5104 · Bank & Credit Card Charges	
5104.02 · Bank Service Charges	1,723.80
Total 5104 · Bank & Credit Card Charges	<u>1,723.80</u>
5107 - Statewide Programs	
5107.01 · General	44.30
Total 5107 - Statewide Programs	<u>44.30</u>
5111 · Member Promotion/ Retention/Rec	
5111.11 · Photo Contest	707.38
Total 5111 · Member Promotion/ Retention/Rec	<u>707.38</u>
5117 · Insurance	1,642.87
5120 · Licenses and Taxes	140.00
5122 · Office Supplies	
5122.01 · General	841.95
Total 5122 · Office Supplies	<u>841.95</u>
5125 · Website Expense	
5125.11 · General	189.00
5125.04 · Hostmonster	776.27
5125.09 · Three Sages	460.20
Total 5125 · Website Expense	<u>1,425.47</u>
5130 · Sponsorship	
5130.01 · General	238.33
Total 5130 · Sponsorship	<u>238.33</u>
5132 · Arbor Day EST CTR	25,488.00

Friends of Florida State Forests, Inc.

Profit & Loss

July 2023 through June 2024

08/09/24

Accrual Basis

	Jul '23 - Jun 24
5133 · American Forests	36,646.84
Total 5100 · Operating Fund - Expense	86,655.38
5500 · District Expenses - Restricted	
5570 · DOT Statewide - Gopher Tortoise	146,000.00
5501 · Blackwater	
5501.49 · Blackwater Seedlings Plantings	131,679.00
5501.39 · Map	956.18
5501.31 · Blackwater-FL Gas Easement	11,686.08
Total 5501 · Blackwater	144,321.26
5502 · Chipola	
5502.02 · Point Washington	
5502.28 · 30a Trailhead	40,935.35
5502.26 · Point Washington - General	1,069.19
Total 5502.02 · Point Washington	42,004.54
5502.03 · Pine Log	
5503.30 · Pine Log General	8,820.00
Total 5502.03 · Pine Log	8,820.00
Total 5502 · Chipola	50,824.54
5504 · Tallahassee	
5504.09 · NFRC Gulf Power Easement 33305	4,270.07
5504.03 · Lake Talquin	
5504.30 · Lake Talquin General	1,069.36
Total 5504.03 · Lake Talquin	1,069.36
5504.04 · Tate's Hell	
5504.40 · Tate's Hell General	211.20
Total 5504.04 · Tate's Hell	211.20
Total 5504 · Tallahassee	5,550.63
5506 · Suwannee	
5506.03 · Twin Rivers General	11,760.00
Total 5506 · Suwannee	11,760.00
5507 · Jacksonville	
5507.02 · Belmore	
5507.19 · Belmore General	8,610.00
5507.23 · Satsuma Track/SJRWMD	29,864.35
Total 5507.02 · Belmore	38,474.35
5507.04 · Four Creeks	
5507.41 · Four Creeks Reforestation	2,520.00
Total 5507.04 · Four Creeks	2,520.00

Friends of Florida State Forests, Inc.

Profit & Loss

July 2023 through June 2024

08/09/24

Accrual Basis

	Jul '23 - Jun 24
5507.05 · Jennings	
5507.50 · Jennings General	5,021.29
Total 5507.05 · Jennings	5,021.29
Total 5507 · Jacksonville	46,015.64
5507.29 · Cary General	468.00
5508 · Waccasassa	
5508.02 · Goethe	
5508.20 · Goethe General Fund	7,312.68
Total 5508.02 · Goethe	7,312.68
5508.04 · Etoniah	
5508.43 · Seacoast Pipeline	649.00
5508.40 · Etoniah General	36,959.68
Total 5508.04 · Etoniah	37,608.68
Total 5508 · Waccasassa	44,921.36
5511 · Withlacoochee	
5511.96 · Easement 33415	35.96
5511.55 · Withlacoochee Seedling Planting	49,140.00
5511.98 · SR 50 Seg - 5 Lake County	11,513.37
5511.48 · Hernando-Good Neighbor Tortoise	10,978.39
5511.08 · Firewood Donations	332.26
5511.44 · Suncoast II	91,385.93
5511.58 · Baird Tract	1,050.00
5511.03 · Seminole	
5511.99 · TNC Scrub-Jay Grant	34,500.00
5511.46 · Wekiva Parkway	16,258.90
5511.30 · Seminole General Fund	138.71
Total 5511.03 · Seminole	50,897.61
Total 5511 · Withlacoochee	215,333.52
5514 · Lakeland	
5514.02 · Lake Wales Ridge	
5514.20 · Lake Wales Ridge General	81,030.70
Total 5514.02 · Lake Wales Ridge	81,030.70
Total 5514 · Lakeland	81,030.70
5515 · Myakka River	
5515.01 · Peace River SF	359.94
5515.06 · Babcock Ranch	70.00
Total 5515 · Myakka River	429.94
5517 · Caloosahatchee	
5517.29 · Envirothon	550.00
5517.01 · Picayune Strand	
5517.44 · Picayune Strand Equipment	72,418.97

Friends of Florida State Forests, Inc.

Profit & Loss

July 2023 through June 2024

08/09/24

Accrual Basis

	Jul '23 - Jun 24
5517.10 · Picayune General Fund	150.00
Total 5517.01 · Picayune Strand	72,568.97
Total 5517 · Caloosahatchee	73,118.97
5519 · Operation Outdoor Freedom (OOF)	
5519.00 · OOF_Statewide	
5519.54 · Florida Veterans Foundation	3,111.28
5519.53 · Zeigler/Tracy Memorial Lobster	3,356.11
5519.38 · Krauss Baschab	2,580.45
5519.44 · Rotary Club	27,107.40
5519.00 · OOF_Statewide - Other	47,532.00
Total 5519.00 · OOF_Statewide	83,687.24
5519.78 · OOF_Gator Egg Expense	42,838.07
5519.01 · OOF_Lakeland	
5519.91 · OOF Lakeland General	
5519.7 · OOF Praire Tract General Fund	133.26
Total 5519.91 · OOF Lakeland General	133.26
Total 5519.01 · OOF_Lakeland	133.26
5519.60 · OOF_Bunnell	
5519.92 · OOF Bunnell General	2,605.57
Total 5519.60 · OOF_Bunnell	2,605.57
5519.02 · OOF_Withlacoochee	
5519.20 · OOF Withlacoochee General	7,597.89
Total 5519.02 · OOF_Withlacoochee	7,597.89
5519.05 · OOF_Suwannee	
5519.50 · OOF Suwannee General	343.65
Total 5519.05 · OOF_Suwannee	343.65
5519.07 · OOF_Blackwater	
5519.70 · OOF Blackwater General	13,611.83
Total 5519.07 · OOF_Blackwater	13,611.83
5519.09 · OOF_Myakka	
5519.90 · OOF_Myakka General	609.72
Total 5519.09 · OOF_Myakka	609.72
5519.10 · OOF_NFWFMD	
5519.30 · OOF NFWFMD General	6,316.45
Total 5519.10 · OOF_NFWFMD	6,316.45
5519.12 · OOF_Jacksonville	
5519.33 · OOF Jacksonville General	98.85
5519.34 · OOF Satsuma	3,569.46

Friends of Florida State Forests, Inc.

Profit & Loss

July 2023 through June 2024

08/09/24

Accrual Basis

	<u>Jul '23 - Jun 24</u>
Total 5519.12 · OOF_Jacksonville	3,668.31
5519.14 · OOF_Chipola	
5519.72 · Washington Crossing House	7,839.43
5519.45 · OOF Chipola General	2,074.15
Total 5519.14 · OOF_Chipola	9,913.58
5519.15 · OOF_Waccasassa	
5519.66 · OOF Newnan's Lake General	2,331.14
5519.56 · OOF Goethe General	613.35
5519.55 · OOF Cedar Key Fishing Event	372.13
Total 5519.15 · OOF_Waccasassa	3,316.62
5519.17 · Caloosahatchee	
5519.76 · OOF Picayune Strand General	485.03
Total 5519.17 · Caloosahatchee	485.03
5519.18 · OOF_Okeechobee	
5519.98 · OOF Okeechobee General	467.67
Total 5519.18 · OOF_Okeechobee	467.67
Total 5519 · Operation Outdoor Freedom (OOF)	175,594.89
Total 5500 · District Expenses - Restricted	995,369.45
5600 · Teachers Tour Exp - Restricted	35,859.61
Total Expense	1,117,884.44
Net Ordinary Income	140,734.77
Other Income/Expense	
Other Income	
4013 · Restricted Interest Income	
4013.24 · ML - The Preserves	188.19
4013.23 · ML - Calusa Pines	9,554.95
4013.22 · ML - Seacoast	10,000.44
4013.21 · ML - Belle Meade	458.41
4013.20 · ML - Suncoast II	6,852.39
4013.17 · ML - San Mariino	7,860.01
4013.16 · ML - Baird Tract	18,410.44
4013.15 · ML - Wekevia Pkwy	15,385.24
4013.01 · ML - Tiger Bay Gopher	18,910.93
4013.02 · ML - Cedar Hammock	1,475.64
4013.03 · ML - Sabal Palms	1,787.01
4013.04 · ML - Peace River	62,767.12
4013.05 · ML - Pt Washington	561.88
Total 4013 · Restricted Interest Income	154,212.65
6000 · Unrealized Gains or Losses Inv	65,915.21

Friends of Florida State Forests, Inc.

Profit & Loss

08/09/24

Accrual Basis

July 2023 through June 2024

	Jul '23 - Jun 24
Total Other Income	220,127.86
Net Other Income	220,127.86
Net Income	<u>360,862.63</u>

**PECUNIARY FACTOR CERTIFICATION
FOR DIRECT SUPPORT
ORGANIZATIONS**

Direct Support Organization Name: Friends of the Florida State Forests Inc.

By: Rick Dolan, Director, Florida Forest Service; President of Friends of the Florida State Forests Inc.

Date: 8-12-2024

Pecuniary Factor Certification

I declare, under penalty of perjury, that the organization listed above has complied with section 20.058(4), Florida Statutes.

Rick Dolan

Signature

PRESIDENT

Title

STATE OF FLORIDA
COUNTY OF LEON

Sworn to (or affirmed) and subscribed before me by means of physical presence or online notarization, this (numeric date) this (numeric date) day of (month), (year), by (name of person making statement).



Renee Smalley

(NOTARY SEAL)

(Signature of Notary Public-State of Florida)

(Name of Notary Typed, Printed, or Stamped)

Personally Known OR Produced Identification

Type of Identification Produced. N/A



Florida Department of Agriculture and Consumer Services

DIRECT SUPPORT ORGANIZATION

2023-2024 REPORT

IMPLEMENTATION OF FLORIDA STATUTES CHAPTER 20.058

Direct Support Organization (DSO) Name: Friends of Babcock Ranch Preserve, Inc.

Mailing address: 3125 Conner Boulevard, Room 263, Tallahassee, FL, 32399-1650

Telephone Number: (850) 681-5870

Website Address: www.floridastateforests.org*

*There is no website yet that is specific to Friends of Babcock Ranch, just the parent chapter (Friends of Florida State Forests)

Statutory Authority:

Section 589.012, F.S., Friends of Florida State Forests Program (Friends). In summary, the statute establishes Friends as a program of the Department of Agriculture and Consumer Services (Department) and establishes the purpose of the program is to provide support and assistance for existing and future programs of the Florida Forest Service. Friends of Babcock Ranch Preserve was created as a chapter of Friends.

Section 570.691, F.S., Direct support organizations. In summary, the statute states the Department may establish direct support organizations to provide assistance, funding, and promotional support for the museums and other programs of the department and lists the provisions that govern the creation, use, powers, and duties of the direct support organizations.

Brief Description of the DSO's Mission:

Through community support, provide assistance with and support for the management and programs of the Babcock Ranch Preserve as identified by the Myakka River District Manager for the Florida Forest Service.

* FBRP follows the main Friends of Florida State Forests Code of Ethics. A separate COE has not been created.

Brief Description of the DSO's Results Obtained:

No significant results were obtained in the 2023-2024 fiscal year. The Board of Directors has only met one time (April 27, 2022) after the board was formalized and the Articles of Incorporation were completed. Hurricane Ian caused the cancellation of the second planned meeting, and no further meetings have been planned. However, the first round of planned donations from the Babcock Ranch Preserve Homeowners Association were received and deposited.

Description of the DSO's Plans for Next Three Fiscal Years:

Friends of Babcock Ranch Preserve will re-establish regular Board of Director meetings and hold at least one annually. Beyond that, Friends of Babcock Ranch Preserve will look for opportunities to expand recreation offerings and environmental education on BRP, as well opportunities to enhance natural resource management. Further, we will look to form additional partnerships from the surrounding communities and look for fundraising opportunities specific to Babcock Ranch Preserve.

FRIENDS OF FLORIDA STATE FORESTS CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of Florida State Forests (herein “DSO”) 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 112.313, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of DSO 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 DSO board member, officer or employee shall have an 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 DSO. To implement this policy and strengthen the faith and confidence of the people in Direct Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Friends of Florida State Forests 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 112.313, Fla. Stat., to be observed by DSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

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

2. Prohibition of Accepting Compensation Given to Influence a Vote

No DSO 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 of other action in which the DSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses

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

4. Prohibition of Misuse of Position

A DSO 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 DSO 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 of 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 DSO board or office or who is employed by a DSO, may not personally represent another person or entity for compensation before the governing body of the DSO 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 to Employees Holding Office

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

8. Requirements to Abstain From Voting

A DSO 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 DSO 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 DSO 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 DSO Code of Ethics

Failure of a DSO 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 DSO to observe the Code of Ethics may result in the Florida Department of Agriculture and Consumer Services terminating its Agreement with the DSO.

(Chapter 2014-96, Laws of Florida SB No. 1194), FFSF Board Approved 8.4.14

Friends of Babcock Ranch

UNAUDITED

Balance Sheet

08/09/2024

As of June 30, 2024

Accrual Basis

Jun 30, 24

ASSETS	0.00
LIABILITIES & EQUITY	
Equity	
2500 · Restricted Custodial Funds	
2515 · D15 Myakka	
2515.06 · Babcock Ranch	26,819.64
Total 2515 · D15 Myakka	<u>26,819.64</u>
Total 2500 · Restricted Custodial Funds	<u>26,819.64</u>
Total Equity	<u>26,819.64</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,819.64</u></u>

Friends of Babcock Ranch
Profit & Loss
July 2023 through June 2024

UNAUDITED

08/09/2024

Accrual Basis

Jul '23 - Jun 24

Ordinary Income/Expense	
Income	
4500 · Districts Income - Restricted	
4515 · Myakka River	
4515.06 · Babcock Ranch	24,497.46
Total 4515 · Myakka River	<u>24,497.46</u>
Total 4500 · Districts Income - Restricted	<u>24,497.46</u>
Total Income	<u>24,497.46</u>
Gross Profit	24,497.46
Expense	
5500 · District Expenses - Restricted	
5515 · Myakka River	
5515.06 · Babcock Ranch	70.00
Total 5515 · Myakka River	<u>70.00</u>
Total 5500 · District Expenses - Restricted	<u>70.00</u>
Total Expense	<u>70.00</u>
Net Ordinary Income	<u>24,427.46</u>
Net Income	<u><u>24,427.46</u></u>

**PECUNIARY FACTOR CERTIFICATION
FOR DIRECT SUPPORT
ORGANIZATIONS**

Direct Support Organization Name: Friends of Babcock Ranch Preserve, Inc.

By: Rick Dolan, Director, Florida Forest Service

Date: 08/13/2024

Pecuniary Factor Certification

I declare, under penalty of perjury, that the organization listed above has complied with section 20.058(4), Florida Statutes.

Rick Dolan

Signature

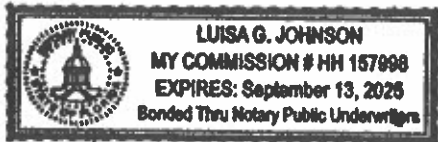
DIRECTOR

Title

STATE OF FLORIDA

COUNTY OF LEON

Sworn to (or affirmed) and subscribed before me by means of [] physical presence or [] online notarization, this (numeric date) this (numeric date) day of (month), (year), by (name of person making statement).



Luisa G. Johnson

(Signature of Notary Public - State of Florida)

(NOTARY SEAL)

(Name of Notary Typed, Printed, or Stamped)

Personally Known OR Produced Identification

Type of Identification Produced. _____



Florida Department of Agriculture and Consumer Services

DIRECT SUPPORT ORGANIZATION

2023-2024 REPORT

IMPLEMENTATION OF FLORIDA STATUTES CHAPTER 20.058

Direct Support Organization (DSO) Name: Florida Agriculture in the Classroom, Inc.

Mailing address: 1352 Sabal Palm Drive, Building 941, Gainesville, FL 32611

Telephone Number: (352) 846-1391 **Website Address:** www.faitc.org

Statutory Authority:

Chapter 617, F.S., and Section 570.691, F.S., (1) *The department may authorize the establishment of direct-support organizations to provide assistance, funding, and promotional support for the museums and other programs of the department. The following provisions shall govern the creation, use, powers, and duties of the direct-support organizations.*

Brief Description of the DSO's Mission:

Mission: To be a leading collaborator and trusted provider of PreK-12 educational resources and teacher professional development programs focusing on awareness and knowledge of agriculture and natural resources in Florida.

Vision: To ensure every student in PreK-12 education is aware of and appreciates agriculture and natural resources in Florida.

Brief Description of the DSO's Results Obtained:

In fiscal year 2023, FAITC reached more than 3,740 teachers and 158,225 students in Pre-kindergarten through 12th grade in Florida with: a website of more than 100 agriculture-related lessons and activities searchable by grade level, subject area and commodity; teacher school garden workshops on how to use agriculture lessons to teach core subjects of language arts, math, nutrition, science and social studies; school garden curricula and grants programs called Gardening for Grades, Gardening for Nutrition and STEMming Up Gardening; and the elementary school reading program Florida Agriculture Literacy Days. For more detail, please review the organization's 2023 Annual Report at <http://faitc.org/about/>.

Description of the DSO's Plans for Next Three Fiscal Years:

2024 -

*FAITC will continue to promote its series of school garden curricula; Gardening for Grades, Gardening for Nutrition and STEMming Up Gardening. It will update these curricula to the current B.E.S.T. educational standards. FAITC will continue to partner with UF/IFAS FNP to offer in-person School Garden Leadership Training Series workshops regionally around Florida for educators. Through the partnership a School Garden Planner was created, this is a resource for educators that will assist them in planning and maintaining their school garden. Grant funding will continue for Florida teachers, available every August.

*FAITC is partnering with UF AEC to create Elementary Agriculture standards and curriculum to coordinate with those standards in the hope that the course will be approved by FLDOE.

*All FAITC's resources continue to be free for Florida's educators. The 2023-2024 school year Agriculture Literacy Days Program book was focused on bees and is titled Work of the Wings. FAITC partnered with the Department's Division of Marketing, who assisted with illustrating the book. We will continue to use this book for the 2024-2025 school year.

*The end of 2023, FAITC updated their resources called Make and Takes. They have been promoting this and doing activities with volunteers and teachers in 2024.

*The FAITC Board of Directors approved the start of working on a possible refresh of our specialty license plate design.

*In the fall of 2024 FAITC will be hosting its first Elementary Agriculture Professional Development where 24 teachers will meet in Gainesville to learn about Florida agriculture, lessons that support these industries and how

to build an elementary agriculture program.

2025 -

*FAITC will get a redesign, up to date website that will include the grade level elementary agriculture lessons.

*In the spring of 2025 we will host our second Elementary Agriculture Professional Development where we will meet again with 24 elementary teachers to learn about different agriculture industries, create lessons that work in their classrooms and learn about career possibilities.

*In the fall of 2025, FAITC will create a new agriculture literacy days book and resources, the proposed topic at this time is cotton.

*School Garden, Teacher and Volunteer Grants will be given out. 2026 -

*FAITC will continue to market their specialty license plate.

*FAITC will continue to update their educational resources as needed.

*FAITC will continue to hold educator workshops that are garden and focused.

Florida Agriculture in the Classroom, Inc.
Audited Financial Statements
December 31, 2023 and 2022



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Florida Agriculture in the Classroom, Inc.
Gainesville, FL

Opinion

We have audited the accompanying financial statements of the Florida Agriculture in the Classroom, Inc., which comprise the statement of financial position as of December 31, 2023 and 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Florida Agriculture in the Classroom, Inc. as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Florida Agriculture in the Classroom, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Florida Agriculture in the Classroom, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Florida Agriculture in the Classroom, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Florida Agriculture in the Classroom, Inc.'s ability to continue as a going concern for a reasonable period of time.

LeFils & Company, LLC

LeFils & Company, LLC
Orange City, Florida
July 22, 2024

Florida Agriculture in the Classroom, Inc.

Statements of Financial Position

December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CURRENT ASSETS		
Cash	\$ 319,291	\$ 291,735
Accounts Receivable	-	-
Investments	613,337	529,341
Prepaid Expenses	91,001	92,408
Total Current Assets	<u>1,023,628</u>	<u>913,484</u>
NONCURRENT ASSETS		
Property and Equipment, Net (See Note D)	1,673	213
TOTAL ASSETS	<u>\$ 1,025,301</u>	<u>\$ 913,697</u>
CURRENT LIABILITIES		
Accounts Payable	\$ 1,369	\$ 3,176
Accrued Expenses	1,164	3,180
Grants Payable	21,892	20,069
Total Current Liabilities	<u>24,425</u>	<u>26,424</u>
NET ASSETS		
Without Donor Restriction	1,000,876	887,272
With Donor Restriction	-	-
Total Net Assets	<u>1,000,876</u>	<u>887,272</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,025,301</u>	<u>\$ 913,697</u>

Florida Agriculture in the Classroom, Inc.

Statements of Activity and Changes in Net Assets

For the Year Ended December 31, 2023 and 2022

	Without Donor Restriction	With Donor Restriction	2023 Total	2022 Total
SUPPORT AND REVENUES				
Specialty Tags, net	\$ 382,199	\$ -	\$ 382,199	\$ 384,241
Contributions	1,956	75,097	77,053	97,156
Investment Income	84,074	-	84,074	(110,815)
Net Assets Released from Restriction	75,097	(75,097)	-	-
Total Support and Revenue	543,326	-	543,326	370,582
EXPENSES				
Program Services				
Curriculum Development	47,036	-	47,036	58,489
Salary, Taxes and Benefits	141,193	-	141,193	188,951
National Conference	59,518	-	59,518	-
Training Workshops	6,638	-	6,638	15,321
Travel	7,249	-	7,249	11,210
Grants	81,579	-	81,579	30,287
Teacher Awards	2,836	-	2,836	86,489
Printing and Reproduction	1,540	-	1,540	1,190
Depreciation	273	-	273	166
Rent	2,890	-	2,890	2,799
Insurance	5,360	-	5,360	3,313
Total Program Services	356,112	-	356,112	398,216
General and Administrative				
Salary, Taxes and Benefits	7,341	-	7,341	6,915
Office	6,418	-	6,418	12,717
Marketing and Promotions	50,060	-	50,060	35,510
Professional Fees	9,365	-	9,365	8,575
Depreciation	27	-	27	16
Rent	10	-	10	102
Insurance	388	-	388	326
Total General and Admin.	73,609	-	73,609	64,160
Total Expenses	429,722	-	429,722	462,377
INCREASE IN NET ASSETS	113,604	-	113,604	(91,795)
NET ASSETS, beginning of year	887,272	-	887,272	979,067
NET ASSETS, end of year	\$ 1,000,876	\$ -	\$ 1,000,876	\$ 887,272

Florida Agriculture in the Classroom, Inc.

Statements of Cash Flows

For the Year Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in Net Assets	\$ 113,604	\$ (91,795)
Adjustments to reconcile increase in net assets to net cash from operating activities:		
Depreciation	300	183
Investment Income	(83,996)	110,893
Changes in:		
Accounts Receivable	-	-
Prepaid Expenses	1,407	9,457
Accounts Payable	(1,807)	3,176
Accrued Expenses	(2,016)	272
Grants Payable	1,823	(2,186)
NET CASH PROVIDED BY OPERATING ACTIVITIES	29,316	30,000
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of office equipment	(1,760)	-
Purchase of investments	-	-
NET CASH USED BY INVESTING ACTIVITIES	(1,760)	-
NET INCREASE (DECREASE) IN CASH	27,556	30,000
CASH, beginning of year	291,735	261,735
CASH, end of year	\$ 319,291	\$ 291,735
 Supplemental Cash Flow Information:		
Interest Paid	\$ -	\$ -
Taxes Paid	\$ -	\$ -

Florida Agriculture in the Classroom, Inc.

Notes to the Financial Statements

For the Year Ended December 31, 2023 and 2022

NOTE A - ORGANIZATION AND BASIS OF PRESENTATION:

Organization

Florida Agriculture in the Classroom, Inc., the Organization, is organized as a not-for profit corporation under the statutes of the State of Florida. The mission of the organization is to establish public and private partnerships to implement an educational program promoting an understanding of food and fiber systems. The primary support for the program is through sales of a specialty license plate.

Financial Statement Presentation

The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide"). (ASC) 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

Florida Agriculture in the Classroom, Inc.

Notes to the Financial Statements, continued
For the Year Ended December 31, 2023 and 2022

NOTE A - ORGANIZATION AND BASIS OF PRESENTATION (continued):

Contributions (continued)

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without donor restriction upon acquisition of the assets and the assets are placed in service.

Grants

The Organization awards matching funds to teachers, county volunteers and organizations through a competitive grant program. The grant activity must have a specific and direct contact with Florida students in pre-kindergarten through twelfth grade.

Measure of Operations

The statements of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Florida Agriculture in the Classroom, Inc.

Notes to the Financial Statements, continued
For the Year Ended December 31, 2023 and 2022

NOTE A - ORGANIZATION AND BASIS OF PRESENTATION (continued):

Investments

The Association records investments under accounting standards that address the accounting for certain investments in debt and equity securities. The Association determines all assets to be classified as available for sale. Securities classified as available for sale are required to be carried at fair value, with any unrealized holding gains or losses reported as a separate component of other comprehensive income. Realized gains and losses, determined using the cost basis of the specific securities sold, are included in Income in the Statement of Activity.

The Association invests in a professionally managed portfolio that contains common shares of publicly traded companies, fixed income mutual funds and a publicly traded silver trust. Such investments are exposed to various market risks. Due to the level of risk associated with such investments and the level of uncertainty related to changes in the value of such investments, it is at least reasonably possible that changes in risk in the near term would materially affect investment balances and the amounts reported in the financial statements.

Fair Value Measurements for Investments

The Association uses Accounting Standards Codification (ASC) 820, Fair Value Measurement to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures of investments in debt and equity securities that are classified as available for sale on a recurring basis. ASC 820 defines fair value, establishes a consistent framework for measuring fair value and expands disclosure requirements for fair value measurements. It also establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1), and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the assets fall within three different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the assets. Investments recorded in the financial statements are categorized based on the inputs to valuation techniques as follows:

Level 1—These are assets where values are based on unadjusted quoted prices for identical assets in an active market that the Association has the ability to access. All investments currently held by the Association are considered to be level 1.

Level 2—These are assets where values are based on quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for substantially the full term of the assets. The Association currently has no level 2 assets.

Florida Agriculture in the Classroom, Inc.

Notes to the Financial Statements, continued
For the Year Ended December 31, 2023 and 2022

NOTE A - ORGANIZATION AND BASIS OF PRESENTATION (continued):

Fair Value Measurements for Investments, (continued)

Level 3—These are assets where values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect assumptions of management about assumptions market participants would use in pricing the assets. The Association currently has no level 3 assets.

Property and Equipment

Equipment and leasehold improvements are capitalized at cost, or fair market value if donated. It is the Organization's policy to capitalize expenditures for these items in excess of \$500. Lesser amounts are expensed. Depreciation is calculated using the straight-line method.

Prepaid Expenses

Certain payments for costs applicable to future accounting periods are recorded as prepaids.

Functional Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among animal services and supporting services benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Curriculum Development	Time and Effort
Salary, Taxes and Benefits	Time and Effort
Training Workshops	Time and Effort
Travel	Time and Effort
Grants	Time and Effort
Teacher Awards	Time and Effort
Printing and Reproduction	Direct Costs
Depreciation	Square Footage
Rent	Square Footage
Insurance	Time and Effort
Office	Square Footage
Marketing and Promotions	Direct Costs
Professional Fees	Direct Costs

NOTE B - ACCOUNTS RECEIVABLE

At 12/31/23, the Organization had no accounts receivable. Management reviews accounts receivable to ensure collectability is probably and expected.

Florida Agriculture in the Classroom, Inc.

Notes to the Financial Statements, continued
For the Year Ended December 31, 2023 and 2022

NOTE C - INVESTMENTS

The Organization held certificates of deposit from different financial institutions in order to alleviate its exposure to FDIC insurance limits. Beginning in June of 2021, the Organization purchased shares in a mutual fund as an alternative to certificates of deposit. Investments are initially recorded at cost and subsequently adjusted to fair value. The following is a summary of investments:

	2023	2022
Mutual funds	\$ 613,337	\$ 529,341
Cash and equivalents	-	-
Certificates of Deposit	-	-
Total	\$ 613,337	\$ 529,341

Investment return is summarized below:

Dividend and interest income	\$ 30,943	\$ 14,975
Advisory fees deducted	-	-
Unrealized/Realized holding gains /(losses)	53,131	(125,790)
	\$ 84,074	\$ (110,815)

NOTE D - PROPERTY AND EQUIPMENT

Property and Equipment consisted of the following at December 31:

	2023	2022
Office Equipment	\$ 6,163	\$ 4,403
Accumulated Depreciation	(4,490)	(4,190)
	\$ 1,673	\$ 213

Intangible assets consisted of the following at December 31:

	2023	2022
Florida license plate rights	\$ 20,000	\$ 20,000
Florida Food, Land and People curriculum license	3,000	3,000
Accumulated Amortization	(23,000)	(23,000)
	\$ -	\$ -

NOTE E - Revenue Concentration

The Organization's primary source of revenue is derived from sales of the agriculture tags sold in Florida through the Florida Department of Highway Safety and Motor Vehicles.

Florida Agriculture in the Classroom, Inc.

Notes to the Financial Statements

For the Year Ended December 31, 2023 and 2022

NOTE F - LIQUIDITY

The following represents the Organization's financial assets at December 31:

Financial assets at year end:	<u>2023</u>	<u>2022</u>
Cash	\$ 319,291	\$ 291,735
Accounts Receivable	-	-
Investments	613,337	529,341
Prepaid Expenses	<u>91,001</u>	<u>92,408</u>
Total	1,023,628	913,484
Less amounts not available to be used within one year:	<u>-</u>	<u>-</u>
Financial assets available to meet general expenditures over the next twelve months	<u><u>\$ 1,023,628</u></u>	<u><u>\$ 913,484</u></u>

The Organization's goal is generally to maintain financial assets to meet one year's worth of operating expenses (approximately \$350,000). As part of its liquidity plan, excess cash is invested in short-term investments, including certificates of deposit.

NOTE G - SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through July 22, 2024, the date the financial statements were available to be issued.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS***

To the Board of Directors
Florida Agriculture in the Classroom, Inc.
Gainesville, FL

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Florida Agriculture in the Classroom Inc. (the "Organization") which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 22, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency or combination of deficiencies, in internal controls that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LeFils & Company, LLC

LeFils & Company, LLC
Orange City, Florida
July 22, 2024

PECUNIARY FACTOR CERTIFICATION
FOR DIRECT SUPPORT
ORGANIZATIONS

Direct Support Organization Name: ^{PS} Florida Agriculture in the Classroom

By: Rebecca Sponholtz

Date: 8-13-2024

Pecuniary Factor Certification

I declare, under penalty of perjury, that the organization listed above has complied with section 20.058(4),

Florida Statutes.

Rebecca Sponholtz
Signature

Executive Director
Title

STATE OF FLORIDA

COUNTY OF ALACHUA.

Sworn to (or affirmed) and subscribed before me by means of [] physical presence or [] online
notarization, this (numeric date) this (numeric date) day of (month), (year), by (name of person making
statement).

13th AUG 2024 Rebecca

W. Sponholtz.



B. Kariuki

(NOTARY SEAL)

(Signature of Notary Public-State of Florida)

(Name of Notary Typed, Printed, or Stamped)

Personally Known OR Produced Identification

Type of Identification Produced: Diners License (FL)



Florida Department of Agriculture and Consumer Services

DIRECT SUPPORT ORGANIZATION

2023-2024 REPORT

IMPLEMENTATION OF FLORIDA STATUTES CHAPTER 20.058

Direct Support Organization (DSO) Name: Forestry Arson Alert Association Inc.

Mailing address: 3125 Conner Boulevard, Room 277, Tallahassee, Fl. 32399-1650

Telephone Number: (850) 681-5900

Website Address: <https://www.fdacs.gov/Forest-Wildfire/Wildland-Fire/Fire-Prevention/Forestry-Arson-Alert-Association-in-Florida>

Statutory Authority:

Chapter 617, F.S., and Section 570.691, F.S., (1) *The department may authorize the establishment of direct-support organizations to provide assistance, funding, and promotional support for the museums and other programs of the department. The following provisions shall govern the creation, use, powers, and duties of the direct-support organizations.*

Brief Description of the DSO's Mission:

Arson is the number one cause of wildfires in Florida, accounting for more than 25 percent of the total number of wildfires. The damage and cost to natural resources, property, and homes have been devastating. The cost to suppress arson is a significant burden on the Florida Forest Service's budget.

The Forestry Arson Alert Association was created to help reduce the incidence of wildland arson by making it possible to offer rewards for information leading to an arrest of arsonists. and increase public awareness about wildland arson and the destruction it can cause.

Brief Description of the DSO's Results Obtained:

In fiscal year 2023-24, the Forestry Arson Alert Association promoted arson awareness through public education on the dangers of wildland arson by the use of brochures and radio PSAs. Arson Alert displays were used at cooperator meetings and wildland arson was a topic of discussion at these meetings. Cooperators are our partners in fighting fire: local fire departments; other land managing agencies; the U.S. Forest Service and other federal agencies; large landowners.

Description of the DSO's Plans for Next Three Fiscal Years:

The Forestry Arson Alert Association, through internal and external support, will assist the Florida Forest Service in expanding opportunities to increase awareness of the destruction of wildland arson, promote reward incentives for people who cooperate with law enforcement to convict persons engaged in wildland arson and work with partnering agencies to educate the public on prevention and mitigation measures that will help to reduce the damaged caused by wildland arson.

FORESTRY ARSON ALERT ASSOCIATION CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of the Forestry Arson Alert Association (herein “DSO”) 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 112.313, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of DSO 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 DSO 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 DSO. To implement this policy and strengthen the faith and confidence of the people in Direct Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Forestry Arson Alert Association 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 112.313, Fla. Stat., to be observed by DSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

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

2. Prohibition of Accepting Compensation Given to Influence a Vote

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

3. Salary and Expenses

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

4. Prohibition of Misuse of Position

A DSO 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 DSO 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 DSO board or office or who is employed by a DSO may not personally represent another person or entity for compensation before the governing body of the DSO 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 to Employees Holding Office

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

8. Requirements to Abstain From Voting

A DSO 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 DSO 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 DSO 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 DSO Code of Ethics

Failure of a DSO 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 DSO to observe the Code of Ethics may result in the Florida Department of Agriculture and Consumer Services terminating its Agreement with the DSO.

Florida Forestry Arson Alert Association, Inc.
Balance Sheet-General Fund/Statement of Net Assets
December 31, 2023

	<u>2023</u>
ASSETS	
Cash	\$67,269.55
Certificate of Deposits	<u>\$106,502.52</u>
Total assets	\$173,772.07
 LIABILITIES	
Unearned revenue	<u>\$0.00</u>
Total liabilities	<u>\$0.00</u>
 FUND BALANCE/NET ASSETS	
Unreserved fund balance/net assets	<u>\$173,772.07</u>
Total fund balance/net assets	<u>\$173,772.07</u>
Total liabilities and fund balance/net assets	<u>\$173,772.07</u>

Florida Forestry Arson Alert Association, Inc.
Profit and Loss
January through December 2023

	<u>2023</u>
ORDINARY INCOME/EXPENSE	
Income	
Certificate of Deposit, Int. Div.	\$331.37
Buy A Brick	<u>\$300.00</u>
Total Income	\$631.37
Operating Expenses	
Administrative	\$-61.25
Meetings and Conference	<u>\$-200.00</u>
Total Expenses	\$-261.25
NET PROFIT	<u>\$370.12</u>

PECUNIARY FACTOR CERTIFICATION
FOR DIRECT SUPPORT
ORGANIZATIONS

Direct Support Organization Name: Florida Forestry Arson Alert Association_____

By: Rick Dolan, Director Florida Forest Service, President Arson Alert_____

Date: 8/12/2024_____

Pecuniary Factor Certification

I declare, under penalty of perjury, that the organization listed above has complied with section 20.058(4), Florida Statutes.

Rick W. Dolan

Signature

PRESIDENT

Title

STATE OF FLORIDA

COUNTY OF LEON

Sworn to (or affirmed) and subscribed before me by means of [] physical presence or [] online notarization, this (numeric date) this (numeric date) day of (month), (year), by (name of person making statement).



Renee Smalley

(NOTARY SEAL)

(Signature of Notary Public-State of Florida)

(Name of Notary Typed, Printed, or Stamped)

Personally Known OR Produced Identification _____

Type of Identification Produced. N/A



Florida Department of Agriculture and Consumer Services

DIRECT SUPPORT ORGANIZATION

2023-2024 REPORT

IMPLEMENTATION OF FLORIDA STATUTES CHAPTER 20.058

Direct Support Organization (DSO) Name: Florida Agriculture Center & Horse Park Authority

Mailing address: 11008 S Hwy 475, Ocala, FL 34480

Telephone Number: 352-307-6699

Website Address: www.flhorsepark.com

Statutory Authority:

Section 570.685, F.S and Section 570.691, F.S., (1) *The department may authorize the establishment of direct-support organizations to provide assistance, funding, and promotional support for the museums and other programs of the department. The following provisions shall govern the creation, use, powers, and duties of the direct-support organizations.*

Brief Description of the DSO's Mission:

The Florida Agriculture Center and Horse Park Authority is a 500-acre, nonprofit, multi-purpose, recreational and sporting organization dedicated to developing an international facility that encompasses all breeds and disciplines and other related and corresponding activities at all levels for the state of Florida and the community at large.

Brief Description of the DSO's Results Obtained:

In fiscal year 20223-24, 272 event days were held at The Park including 3-day eventing, dressage, show jumping, cutting horse, breed shows, cattle shows, canine events, corporate picnics, Civil War reenactment, trail rides, rodeos, car shows and several foot races. We have supported the operation of The Park through individual and corporate donations and sponsorships as well as rental of the facilities. The Park was partnered with the Florida Department of Emergency Management again to provide a logistical staging area for Hurricane Idalia and a paved road was installed for future needs. We have also continued to add new infrastructure to our cross-country course and driving course.

*****NOTE: In early 2024 the Florida Horse Park's Server was hit by the Lockbit ransomware attack that also crippled United Healthgroup and several cell phone carriers. We are still in the process of rebuilding our July 2023-March 2024 Quickbooks files.**

Description of the DSO's Plans for Next Three Fiscal Years:

The Florida Agriculture Center and Horse Park Authority, through internal and external support, will continue to develop The Park and create opportunities for equine, agriculture, livestock, recreation, and educational events. The Park expansion plans include additional barns, upgrading current barns, new paddocks, roads and infrastructure, a multi-use space (offices, classrooms, meeting space), landscaping, and continued expansion of the Park's hurricane evacuation efforts and Emergency Management needs (all according to our Master Plan). Each consecutive year we plan for increased events and educational opportunities scheduled at The Park.

FLORIDA AGRICULTURE CENTER AND HORSE PARK AUTHORITY, INC.

CONFLICT OF INTEREST POLICY

Article I Definitions

1. Interested Person

Any member of the Board of Directors (hereinafter the “Board”) or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Florida Agriculture and Horse Park Authority, Inc., a Florida not-for-profit corporation (hereinafter the “Horse Park”) has a transaction or arrangement,
- b. A compensation arrangement with the Horse Park or with any entity or individual with which the Horse Park has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Horse Park is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article II, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article II Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest (including any connection which could reasonably be construed to create the appearance of a conflict of interest), an interested person must disclose the existence of the financial or other interest and be given the opportunity to disclose all material facts to the Board and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial or other interest and all material facts, and after any discussion with the interested person, he/she shall leave the Board meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

a. An interested person may make a presentation at the Board meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

b. The chairperson of the Board shall, if appropriate in the chairperson’s sole discretion, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the Board shall determine whether the Horse Park can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board shall determine by a majority vote of the disinterested directors, whether the transaction or arrangement is in the Horse Park’s best interest, for its own benefit, and whether it is

fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

a. If the Board has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose to the Board.

b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Board determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and/or corrective action.

**Article III
Records of Proceedings**

The minutes of the Board shall contain:

a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial or other interest, any action taken to determine whether a conflict of interest was present, and the Board's decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

**Article IV
Compensation**

a. A voting member of the governing board who receives compensation, directly or indirectly, from the Horse Park for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Horse Park for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the Board or any committee whose jurisdiction includes compensation matters, directly or indirectly, from the Horse Park, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

**Article V
Annual Statements**

Each Board member, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a.** Has received a copy of the conflicts of interest policy,
- b.** Has read and understands the policy,
- c.** Has agreed to comply with the policy, and
- d.** Has completed and returned a copy of the Conflict of Interest Disclosure Statement.

Signature: _____
Print Name: _____
Date: _____

PECUNIARY FACTOR CERTIFICATION
FOR DIRECT SUPPORT
ORGANIZATIONS

Direct Support Organization Name: Florida Agriculture Center & Horse Park Authority

By: JASON Reynolds, Executive Director

Date: 12 AUG 24

Pecuniary Factor Certification

I declare, under penalty of perjury, that the organization listed above has complied with section 20.058(4),
Florida Statutes.

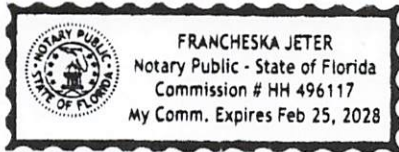
[Signature]
Signature

Executive Director
12 AUG 24
Title

STATE OF FLORIDA

COUNTY OF FL

Sworn to (or affirmed) and subscribed before me by means of [] physical presence or [] online
notarization, this (numeric date) 5 12 this (numeric date) 8 day of (month), (year), 2024 by (name of person making
statement), Jason Reynolds



(NOTARY SEAL)

[Signature]
(Signature of Notary Public-State of Florida)

(Name of Notary Typed, Printed, or Stamped)

Personally Known ___ OR Produced Identification

Type of Identification Produced. FL IOL



Florida Department of Agriculture and Consumer Services

DIRECT SUPPORT ORGANIZATION

2023-2024 REPORT

IMPLEMENTATION OF FLORIDA STATUTES CHAPTER 20.058

Direct Support Organization (DSO) Name: Living Healthy in Florida, Inc.

Mailing address: 600 South Calhoun Street, Suite 120, Tallahassee, FL 32399

Telephone Number: 850-617-7400

Website Address: LivingHealthyinFlorida.com

Statutory Authority:

Section 570.64, F.S., Division of Food, Nutrition, and Wellness. In summary, the statute establishes the Division of Food, Nutrition, and Wellness within the Florida Department of Agriculture and Consumer Services for the purposes prescribed in chapter 595 and the rules adopted thereunder.

Section 570.691, F.S., Direct support organizations. In summary, the statute states the department may establish direct support organizations to provide assistance, funding, and promotional support for the museums and other programs of the department and lists the provisions that govern the creation, use, powers, and duties of the direct support organizations.

Brief Description of the DSO's Mission:

The mission of Living Healthy in Florida, Inc. is to empower individuals, organizations, and communities to make choices that optimize health and wellness.

Brief Description of the DSO's Results Obtained:

In fiscal year 2023-2024, which was the DSO's ninth year in existence, the Board continued executing the goals established in the 2017 - 2020 strategic plan. The board continue to work closely with state agency partners to carry out the LHIF mission. Those state agencies include the Agency for Healthcare Administration, the Florida Department of Agriculture and Consumer Services, the Florida Department of Children and Families, the Florida Department of Education, the Florida Department of Elder Affairs, the Florida Department of Environmental Protection, and the Florida Department of Health. LHIF sponsored three Back-to-School Smart Snacks Backpack Food Drives. LHIF reimbursed Second Harvest of the Big Bend, Feeding South Florida and Gleaners Dispatch to cover the expenses of distributing backpacks filled with shelf-stable, healthy snacks for school-aged children in rural areas. Each organization received \$7058.02.

LHIF was dissolved in December 2023.

Description of the DSO's Plans for Next Three Fiscal Years:

- N/A

LIVING HEALTHY IN FLORIDA, INC. CODE OF ETHICS

It is essential to the proper conduct and operation of Living Healthy in Florida, Inc. (herein "DSO") 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 112.313, Florida Statute (Fla Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of DSO board members, officers, and employees in situations where conflicts may exist.

It is hereby declared to be the policy of the State that no DSO board member, officer or employee shall have an 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 DSO. To implement this policy and strengthen the faith and confidence of the people in Direct Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Living Healthy in Florida, 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 112.313, Fla. Stat., to be observed by DSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

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

2. Prohibition of Accepting Compensation Given to Influence a Vote

No DSO 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 of other action in which the DSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses

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

4. Prohibition of Misuse of Position

A DSO 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 DSO 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 of 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 DSO board or office or who is employed by a DSO, may not personally represent another person or entity for compensation before the governing body of the DSO 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 to Employees Holding Office

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

8. Requirements to Abstain From Voting

A DSO 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 DSO 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 DSO 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 DSO Code of Ethics

Failure of a DSO 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 DSO to observe the Code of Ethics may result in the Florida Department of Agriculture and Consumer Services terminating its Agreement with the DSO.

(Chapter 2014-96, Laws of Florida SB No. 1194), Board Approved 8.25.16

Financial Statements

Prepared for:

Living Healthy in Florida

For the 12-month ended December 31, 2023

Unaudited – For Management's Use Only

Living Healthy in Florida
Financial Statements

For the 12 months ended December 31, 2023

Contents

Financial Statements:

Statements of Financial Position
Statements of Activities and Changes in Net Assets
Statements of Cash Flows

Unaudited – For Management's Use Only

Living Healthy in Florida
Statements of Financial Position
 As of December 31, 2022 and 2023

	Dec 31, 2022	Dec 31, 2023
ASSETS		
Current Assets		
Checking/Savings		
SunTrust Bank	23,650.72	0.00
Total Checking/Savings	23,650.72	0.00
Total Current Assets	23,650.72	0.00
	23,650.72	0.00
TOTAL ASSETS	23,650.72	0.00
LIABILITIES & NET ASSETS		
Net Assets		
Without Donor Restrictions		
Unrestricted Net Assets	23650.72	0.00
Total Net Assets	23650.72	0.00
	23650.72	0.00
TOTAL LIABILITIES & NET ASSETS	23650.72	0.00

Living Healthy in Florida
Statements of Activities and Changes in Net Assets
 January through December 2022 and 2023

	Jan - Dec 2022	Jan - Dec 2023
Revenues and Other Support		
Donations	0	12.00
Total Revenues and Other Support	0	444.00
Expense		
Contract Services		
Accounting Fees	0.00	0.00
Total Contract Services	0.00	
Licenses and Fees	0.00	12.00
Operations		
Program Services	0.00	\$24095.54
Printing, Copying, mailing	0.00	0.00
Web Design	0.00	0.00
Total Operations	0.00	24,095.54
Total Expense	0.00	24,107.54
Net Ordinary Income	2499.00	0.00
Change in Net Assets	2,499.00	0.00
Net Assets at the beginning of the Year	21,151.72	\$23,650.72
Net Assets at the End of the Year	23,650.72	0.00

Living Healthy in Florida
Statements of Cash Flows
 January through December 2022 and 2023

	Jan - Dec 22	Jan - Dec 2023
OPERATING ACTIVITIES		0.00
Change in Net Assets	2499.00	
Net cash provided by Operating Activities	0.00	0.00
Net cash increase for period	2499.00	
Cash at beginning of period	21151.72	23,650.72
		0.00
Cash at end of period	23,650.72	

Living Healthy in Florida, Inc.

Annual Treasures Report
For the 2023 Fiscal Year

As of December 31, 2023, the Living Healthy in Florida, Inc. (LHIF) had a net income of \$ 456.00 . This figure reflects income over expenses.

On December 31, 2023, LHIF dissolved the 501C3 and closed its Truist (Suntrust) account. LHIF had a total reserve balance of \$0.00. The Balance Sheet as of December 31, 2023, is included for your review below.

BEGINNING BALANCE (January 1, 2023) **\$23,650.72**

INCOME (Deposits)

Date:	Description	Amount
3/24/2023	Debit card return from Walmart (undelivered shelves)	\$444.00
12/11	Treasurer, Kristine Perez-Carrion, donated \$12.00 to cover the bank fee for having low funds in the account	\$12.00

TOTAL INCOME (Deposits) **\$456.00**

EXPENSES (Checks Written)

Date: DD/MM/YYYY	Check No.	Payable To	Description	Amount
1/20/2023	Debit Card	Walmart	Shelves	\$374.85
2/06/2023	98	First United Methodist Church of Bunnell	Purchased items after the \$2,499 was returned from the warranty. LHIF reimbursed the organization via the funds received from the warranty. Chest Freezer (\$480.43), Midea Freezer (\$849.00)	\$1419.81
3/13/2023	Debit Card	Walmart	Juggernaut Shelves	\$267.00
3/13/2023	Debit Card	Walmart	Shelves	\$444.80
4/17/2023	Debit Card	Amazon	Pallet Jack	\$379.99
9/29/2023	100	2 nd Harvest of the Big Bend	Donation to complete a Snack pack Drive	\$7058.02
09/21/2023	99	Gleaner Dispatch	Donation to complete a Snack pack Drive	\$7058.02
09/28/2023	985001	Feeding South Florida	Donation to complete a Snack pack Drive	\$7058.02
11/21/2023	-	Truist	Service fee low funds- charge a maintenance fee	\$12.00
12/19/2023	Withdrawal		Account closeout/ dissolved LHIF	\$35.03

TOTAL EXPENSES (Checks Written) **\$24,106.72**

ENDING CASH BALANCE (December 31, 2023) **\$0.00**

OUTSTANDING CHECKS none

RECONCILED BANKING BALANCE **\$0.00**

Respectfully Submitted,
Kristine Perez-Carrion, Treasurer

PECUNIARY FACTOR CERTIFICATION
FOR DIRECT SUPPORT
ORGANIZATIONS

Direct Support Organization Name: Living Healthy in Florida, Inc.

By: Vianka Colin, Director, Division of Food, Nutrition and Wellness

Date: August 1, 2024

Pecuniary Factor Certification

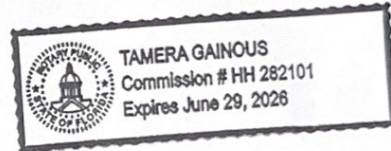
I declare, under penalty of perjury, that the organization listed above has complied with section 20.058(4), Florida Statutes (2023).

Vianka Colin
Signature

Division Director, FNW
Title

STATE OF FLORIDA
COUNTY OF Leon

Sworn to (or affirmed) and subscribed before me by means of physical presence or online notarization, this (numeric date) this (numeric date) day of (month), (year), by (name of person making statement).



(NOTARY SEAL)

(Signature of Notary Public-State of Florida)

(Name of Notary Typed, Printed, or Stamped)

Tamera Gainous

Personally Known OR Produced Identification

Type of Identification Produced _____



Florida Department of Agriculture and Consumer Services

DIRECT SUPPORT ORGANIZATION

2023-2024 REPORT

IMPLEMENTATION OF FLORIDA STATUTES CHAPTER 20.058

Direct Support Organization (DSO) Name: Florida Agricultural Museum

Mailing address: 7900 Old Kings Road North, Palm Coast, Florida 32137

Telephone Number: (386) 446-7630

Website Address: www.floridaagmuseum.org

Statutory Authority:

Chapter 617, F.S., and Section 570.691, F.S., (1) *The department may authorize the establishment of direct-support organizations to provide assistance, funding, and promotional support for the museums and other programs of the department. The following provisions shall govern the creation, use, powers, and duties of the direct-support organizations.*

Brief Description of the DSO's Mission:

Florida Agricultural Museum's mission is to preserve Florida's agricultural past, interpret agricultural issues of yesterday, today, and tomorrow, and educate the public about these issues through enjoyable experiences.

Brief Description of the DSO's Results Obtained:

The 2023/24 Season brought continued growth. The main area of concentration was on education and ensuring the activities match the mission of the Museum. This was accomplished through a wide variety of tours which consisted of walking tours through historical buildings, guided tours on horseback, and several programs offered to school children. Major improvements to the heritage livestock program included pasture renovations, new fencing, new Cracker Cattle and the addition of heritage chickens. Cracker Cattle, Cracker Sheep, Cracker Horses and Spanish Clown Face Chickens are all part of the educational program. Facility rentals help not only add to the income, but also increase the awareness of activities available. Visitors to the facility included film productions, a news morning program, awards programs by statewide companies, legislators, nature-based schools and several weddings/private events. The gift shop provides local artists with an outlet to sell their products and also provides educational material to guests. The partnership with Flagler Technical Institutes' Heavy Equipment Operator Certification Program continues to train students on the facility grounds and provides much needed sitework at no charge. The overall site plan is being modified, which will aid in future funding requests. And finally, organizational systems continue to be created to keep activities running smoothly.

Description of the DSO's Plans for Next Three Fiscal Years:

The first plan for moving forward in the next three years is to continue to enhance current offerings. Simply put, it is to take what we are doing and do it better. This will be accomplished by a monthly community event with vendors, live music, food trucks, demonstrations and workshops and is titled the Country Market. Another upcoming event will be a series of educational programs, called Florida Ag Talks, and will highlight the numerous topics centered around Florida Agriculture. Another plan is to create a marketing strategy. With the entity changing the name to the Florida Agricultural Legacy Learning Center, this will be the beginning of rebranding the facility. The overall site plan will also be enhanced as the marketing strategy is formed. Major funding sources will be sought after to accomplish the goal of reaching the target market and add new programming. The goals will continue to be growth in daily income, the number of visitors, public events, outreach and name recognition. Much has been accomplished in the past several years but much still needs to be done. The current Board of Trustees, staff and volunteers are passionate about the success of the Florida Agricultural Legacy Learning Center.

Prepared By Morrow & Committee	First Approved Date Pending, Presented for Consideration
Last Revised Date 9/16/2014	Revision Approved Date N/A
References <ul style="list-style-type: none"> • §112.311 – 112.326 Florida Statutes 	

Code of Ethics Philosophy and Policy

It is essential to the proper conduct and operation of Florida Agricultural Museum, Inc. ("FAM") that its trustees, officers and employees (each a "FAM Public Officer" and collectively "FAM's Public Officers") be independent and impartial and that their position not to be used for private gain. To that end, all applicable provisions of Part III of Chapter 112 (Sections 112.311 - 112.326) Florida Statutes, titled Code of Ethics For Public Officers And Employees, are incorporated into and constitute the basis of FAM's Code of Ethics.

Without limiting the generality of the foregoing, FAM's Public Officers are obligated to abide by the following standards of conduct during the time they remain in office, and in the case of item 5 below, for a period of two years thereafter:

1. Prohibition of Solicitation or Acceptance of Gifts

No FAM Public Officer shall solicit or accept anything of value, 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 FAM Public Officer would be influenced thereby.

2. Prohibition of Accepting Compensation Given to Influence a Vote

No FAM Public Officer 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 FAM Public Officer was expected to participate in his or her official capacity.

3. Prohibition of Misuse of Position

No FAM Public Officer shall use or attempt to use his or her official position or any property or resource which may be within his or her trust, or perform official duties, to secure a special privilege, benefit, or exemption.

4. Prohibition of Misuse of Privileged Information

No FAM Public Officer shall disclose or use information not available to members of the general public that was obtained by reason of his or her official position for his or her personal gain or benefit or for the personal gain or benefit of any other person or business entity.

5. Post-Office/Employment Restrictions

No FAM Public Officer shall personally represent another person or entity for compensation before the Board of Trustees of FAM for a period of two years after he or she ceases to be a FAM Public Officer.

6. Prohibition to Employees Holding Office

No person may be both a member of FAM's Board of Trustees and an employee of FAM at the same time.

7. Requirements to Abstain From Voting

No FAM Public Officer shall vote or otherwise take action in his or her official capacity on any measure which would affect his or her private gain or loss, or which he or she knows would affect the gain or loss of a third party by whom the FAM Public Officer is retained. When abstaining, prior to the vote being taken, the FAM Public Officer shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with FAM's Secretary, who shall incorporate the memorandum in the minutes. If it is not possible for the FAM Public Officer to file a memorandum before the vote, the memorandum shall be filed with FAM's Secretary no later than fifteen days after the vote.

8. Failure to Observe FAM's Code of Ethics

Failure of a FAM Public Officer to observe this Code of Ethics may result in the removal of that person from his or her position. FAM acknowledges that the failure of FAM or a FAM Public Officer to observe this Code of Ethics may result in the Florida Department of Agriculture and Consumer Services terminating its agreement with FAM.

Florida Agricultural Museum

Balance Sheet

As of June 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1010-10 Bank of America	63,942.45
1010-25 Fareharbor Account	-10,290.40
1010-30 BofA Reserve Fund	953.58
1010-40 PayPal account	0.00
1010-60 1010-60 Clearing Bank Account	-2.00
1040 Cash on hand	
1040-10 Cash drawers	300.00
1040-20 Special event change fund	0.00
Total 1040 Cash on hand	300.00
Checking (0615)	0.00
Savings (2250)	0.00
Total Bank Accounts	\$54,903.63
Accounts Receivable	
1110 Accounts receivable	3,157.52
1115 Allowance for Doubtful Accounts	0.00
Total 1110 Accounts receivable	3,157.52
Total Accounts Receivable	\$3,157.52
Other Current Assets	
1111 Accts receivable - manual entry	0.00
1110-10 Credit card receivables	0.00
Total 1111 Accts receivable - manual entry	0.00
1200 Undeposited Funds	2,646.70
1310 Employee & trustee receivables	0.00
1310-10 Advances to employees	0.00
Total 1310 Employee & trustee receivables	0.00
1410 Inventories for sale	0.00
1420 Inventories for use	0.00
1450 Prepaid expenses	0.00
1450-10 Prepaid federal income tax	0.00
1450-20 Prepaid state income tax	952.00
Total 1450 Prepaid expenses	952.00
Total Other Current Assets	\$3,598.70
Total Current Assets	\$61,659.85
Fixed Assets	
1610 Land - operating	954,112.31
1615 Land improvements	796,824.55
1620 Buildings - operating	936,982.96
1630 Leasehold improvements	31,310.96

Florida Agricultural Museum

Balance Sheet

As of June 30, 2024

	TOTAL
1640 Furniture, fixtures & equipment	110,826.37
1650 John Deere Tractor	25,595.24
1660 Construction in progress	41,993.52
1725 Accum depr - building	-399,514.00
1726 Accum depr - land improvements	-321,746.51
1745 Accum depr - furn, fixt & equip	-156,385.74
Total Fixed Assets	\$2,019,999.66
Other Assets	
1800 Other long-term assets	
1800-70 Security deposits asset	0.00
Total 1800 Other long-term assets	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$2,081,659.51
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 Accounts payable	2,791.68
Total Accounts Payable	\$2,791.68
Other Current Liabilities	
2059 Payroll liabilities	0.00
Federal Taxes (941/944)	0.00
FL Unemployment Tax	0.00
Wages Payable	0.00
Total 2059 Payroll liabilities	0.00
2140 *Sales tax payable	-2,557.67
Florida Department of Revenue Payable	16,678.50
Total 2140 *Sales tax payable	14,120.83
2141 Sales tax due - audit liability	0.00
2150 Accrued expenses - other	0.00
2150-10 Federal income tax payable	0.00
2150-20 State income tax payable	0.00
Total 2150 Accrued expenses - other	0.00
2310 Deferred contract revenue	-250.00
2311 Def rev - private events	1,350.00
2312 Def rev - summer camps	31,590.00
2313 Def rev - cattle drive	15,528.05
Total 2310 Deferred contract revenue	48,218.05
2350 Gift certificates outstanding	0.00
2410 Refundable advances, deposits	2,422.50
2410-10 Cattle Drive Advance	0.00

Florida Agricultural Museum

Balance Sheet

As of June 30, 2024

	TOTAL
Total 2410 Refundable advances, deposits	2,422.50
2510 Trustee & employee payables	397.50
2510-10 Executive Director Uncashed Payroll	0.00
Total 2510 Trustee & employee payables	397.50
2515 Notes/Loans Payable	27,132.55
2560 Current portion-long term debt	0.00
2600 John Deere Tractor Liability	7,323.07
2610 Square Tips	179.99
Fareharbor Gift Card	3,135.00
Gift Card Outstanding	130.99
Out Of Scope Agency Payable	0.00
SBA PPP Loan	0.00
Total Other Current Liabilities	\$103,060.48
Total Current Liabilities	\$105,852.16
Long-Term Liabilities	
2730 Mortgages payable	163,959.41
Total Long-Term Liabilities	\$163,959.41
Total Liabilities	\$269,811.57
Equity	
30000 Opening Balance Equity	0.00
3200 Perm restricted net assets	430,099.20
32000 Retained Earnings	1,417,138.99
3300 Prior period adjustments	0.00
Net Income	-35,390.25
Total Equity	\$1,811,847.94
TOTAL LIABILITIES AND EQUITY	\$2,081,659.51

2022 TAX RETURN

CLIENT COPY

Client: J4182

Prepared for: FLORIDA AGRICULTURAL MUSEUM, INC
7900 OLD KINGS ROAD
PALM COAST, FL 32137
(386) 446-7630

Prepared by: JULIEANN R KLEIN, CPA
LOMBARDO SPRADLEY & KLEIN CPAS
111-A EXECUTIVE CIRCLE
DAYTONA BEACH, FL 32114
(386) 258-3422

Date: MAY 14, 2024

Comments:

Route to: _____

**LOMBARDO SPRADLEY & KLEIN CPAS
111-A EXECUTIVE CIRCLE
DAYTONA BEACH, FL 32114
(386) 258-3422**

May 14, 2024

FLORIDA AGRICULTURAL MUSEUM, INC
7900 OLD KINGS ROAD
PALM COAST, FL 32137

Dear Client:

Your 2022 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Enclosed is your 2022 Federal Exempt Organization Business Income Tax Return. The original should be signed at the bottom of page two. No tax is payable with the filing of this return. Mail your Federal return on or before November 15, 2023 to:

DEPARTMENT OF TREASURY
INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0027

Please be sure to call us if you have any questions.

Sincerely,

Julieann R Klein, CPA

FLORIDA AGRICULTURAL MUSEUM, INC

59-2659573

	2022	2021	DIFF
REVENUE			
CONTRIBUTIONS AND GRANTS.....	81,422	140,616	-59,194
PROGRAM SERVICE REVENUE.....	327,036	249,051	77,985
OTHER REVENUE.....	49,246	47,249	1,997
TOTAL REVENUE.....	457,704	436,916	20,788
EXPENSES			
SALARIES, OTHER COMPEN., EMP. BENEFITS...	232,961	217,607	15,354
OTHER EXPENSES.....	310,624	270,619	40,005
TOTAL EXPENSES.....	543,585	488,226	55,359
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES.....	-85,881	-51,310	-34,571
TOTAL ASSETS AT END OF YEAR.....	2,118,562	2,205,221	-86,659
TOTAL LIABILITIES AT END OF YEAR.....	271,325	272,103	-778
NET ASSETS/FUND BALANCES AT END OF YEAR.	1,847,237	1,933,118	-85,881

	2022	2021	DIFF
REVENUE			
TOTAL REVENUE.....	0	0	0
DEDUCTIONS			
TOTAL DEDUCTIONS.....	0	0	0
TOTAL UNRELATED BUSINESS TAXABLE INCOME			
SPECIFIC DEDUCTION.....	1,000	1,000	0
UNRELATED BUSINESS TAXABLE INCOME.....	0	0	0
TAX COMPUTATION			
INCOME TAX.....	0	0	0
TAX AND PAYMENTS			
TOTAL TAX.....	0	0	0
TOTAL PAYMENTS AND CREDITS.....	0	0	0
REFUND OR AMOUNT DUE			
TAX DUE.....	0	0	0
OVERPAYMENT.....	0	0	0

2022

GENERAL INFORMATION

PAGE 1

FLORIDA AGRICULTURAL MUSEUM, INC

59-2659573

FORMS NEEDED FOR THIS RETURN

FEDERAL: 990, SCH A, SCH D, SCH O, 990-T, SCH A (990-T), 4562

TAX RATES

<u>UNRELATED BUSINESS</u>	<u>MARGINAL</u>	<u>EFFECTIVE</u>
FEDERAL	0. %	0. %

CARRYOVERS TO 2023

NONE

FLORIDA AGRICULTURAL MUSEUM, INC

59-2659573

THE ORGANIZATION'S FEDERAL TAX RETURN IS NOT FINISHED UNTIL YOU COMPLETE THE FOLLOWING INSTRUCTIONS.

PRIOR TO TRANSMISSION OF THE RETURN

FORM 990

THE ORGANIZATION SHOULD REVIEW THEIR FEDERAL RETURN ALONG WITH ANY ACCOMPANYING SCHEDULES AND STATEMENTS.

PAPERLESS E-FILE

THE ORGANIZATION SHOULD READ, SIGN AND DATE THE FORM 8879-TE, IRS E-FILE SIGNATURE AUTHORIZATION.

EVEN RETURN

NO PAYMENT IS REQUIRED.

AFTER TRANSMISSION OF THE RETURN

RECEIVE ACKNOWLEDGEMENT OF YOUR E-FILE TRANSMISSION STATUS.

WITHIN SEVERAL HOURS, ACCESS THE PROGRAM AND GET YOUR FIRST ACKNOWLEDGEMENT (ACK) THAT THE PROGRAM HAS RECEIVED YOUR TRANSMISSION FILE.

ACCESS THE PROGRAM AGAIN AFTER 24 AND THEN 48 HOURS TO RECEIVE YOUR FEDERAL ACKS.

KEEP A SIGNED COPY OF FORM 8879-TE, IRS E-FILE SIGNATURE AUTHORIZATION IN YOUR FILES FOR 3 YEARS.

DO NOT MAIL:

FORM 8879-TE IRS E-FILE SIGNATURE AUTHORIZATION

**RENTAL INCOME WORKSHEET
FORM 990**

BILLBOARDS

GROSS RENTAL INCOME.....	\$	40,350.
EXPENSES		
REPAIRS.....		1,064.
TAXES.....		3,796.
TOTAL EXPENSES.....	\$	<u>4,860.</u>
NET RENTAL INCOME OR LOSS		<u>\$ 35,490.</u>

COMPUTATION OF COST OF GOODS SOLD (FORM 990)

1. INVENTORY AT START OF YEAR.....	0.
2. PURCHASES.....	8,192.
3. COST OF LABOR.....	0.
4. ADDITIONAL 263A COSTS.....	0.
5. OTHER COSTS.....	<u>0.</u>
6. TOTAL (ADD LINES 1 THROUGH 5).....	8,192.
7. INVENTORY AT END OF YEAR.....	<u>0.</u>
8. COST OF GOODS SOLD (SUBTRACT LINE 7 FROM LINE 6).....	<u><u>8,192.</u></u>

**FORM 990, PART III, LINE 4E
PROGRAM SERVICES TOTALS**

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	514,545.	514,545.	PART IX, LINE 25, COL. B
GRANTS	0.	0.	PART IX, LINES 1-3, COL. B
REVENUE	0.	327,036.	PART VIII, LINE 2, COL. A

FLORIDA AGRICULTURAL MUSEUM, INC

59-2659573

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
<u>BUILDINGS</u>																
1	STRAWN BUILDING	6/30/09		611,389							611,389	204,449	S/L MM	39	.02564	15,676
4	CALDWELL DAIRY BARN	1/02/01		199,666							199,666	109,775	S/L MM	39	.02564	5,119
6	CLARK & TRAXLER BUILDING	6/30/07		104,359							104,359	40,250	S/L MM	39	.02564	2,676
	TOTAL BUILDINGS			915,414		0	0	0	0	0	915,414	354,474				23,471
<u>IMPROVEMENTS</u>																
7	FENCE	12/29/04		7,569							7,569	7,569	S/L HY	7		0
33	DRAINAGE PIECE	4/24/15		4,800							4,800	4,800	S/L HY	5		0
34	LAND IMPROVEMENTS	5/31/16		760,250							760,250	301,264	S/L HY	15	.06670	50,709
38	LAND IMPROVEMENTS	5/19/17		27,219							27,219	9,226	S/L HY	15	.06670	1,816
40	IMPROVEMENTS	2/10/20		485							485	12	S/L MM	39	.02564	12
43	IMPROVEMENTS 2020-21	6/01/21		28,961							28,961	2,093	S/L HY	15	.06670	1,932
44	PATHS	10/12/21		8,200							8,200	273	S/L HY	15	.06670	547
45	BILLBOARDS	2/18/02		3,272							3,272	3,272	S/L HY	15		0
46	FENCE	3/07/22		5,416							5,416	180	S/L HY	15	.06670	361
	TOTAL IMPROVEMENTS			846,172		0	0	0	0	0	846,172	328,689				55,377
<u>LAND</u>																
2	LAND 314.4 ACRES	7/14/97		430,099							430,099					0
3	LAND 65 ACRES	2/04/02		292,283							292,283					0
28	LAND 61.7 ACRES	1/01/08		231,730							231,730					0
	TOTAL LAND			954,112		0	0	0	0	0	954,112	0				0

FLORIDA AGRICULTURAL MUSEUM, INC

59-2659573

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
MACHINERY AND EQUIPMENT																
5	CALDWELL DAIRT BARN EXHIBIT	1/31/05		14,000							14,000	14,000	S/L HY	5		0
8	TRAILERS	6/11/96		10,000							10,000	10,000	S/L HY	5		0
9	CAMCORDER	8/12/03		945							945	945	S/L HY	5		0
10	EPSON 54C PROJECTOR	11/25/03		1,699							1,699	1,699	S/L HY	5		0
11	30 TABLES 200 CHAIRS	10/22/05		6,051							6,051	6,051	S/L HY	5		0
12	SOUND SYSTEM	2/16/07		2,869							2,869	2,869	S/L HY	5		0
13	SIGNS AT ENTRANCE	11/03/08		7,245							7,245	7,245	S/L HY	7		0
14	GENERATOR	3/01/01		844							844	844	S/L HY	7		0
15	JOHN DEERE UTILITY TRACTOR	6/16/04		35,465							35,465	35,465	S/L HY	15		0
16	BW 15263 FORK LIFT ATTACHMEN	2/24/05		845							845	845	S/L HY	7		0
17	LOG SPLITTER	3/14/05		646							646	646	S/L HY	5		0
18	18 GASOLINE CHAIN SAW	3/10/06		198							198	198	S/L HY	5		0
19	STRAWN GROVE TRUCK GMC	5/10/06		500							500	500	S/L HY	5		0
20	500 WATT VANGUARD GENERATOR	2/08/07		630							630	630	S/L HY	5		0
21	TRAILER	6/14/07		2,217							2,217	2,217	S/L HY	5		0
22	TRAILER HITCH	6/18/07		200							200	200	S/L HY	5		0
23	TRAILER PEOPLE MOVER	9/12/07		2,217							2,217	2,217	S/L HY	5		0
24	ATV DONATED	12/31/10		9,000							9,000	9,000	S/L HY	5		0
25	KIOSK	6/08/12		1,850							1,850	1,850	S/L HY	5		0
26	FIRE PUMP	6/08/12		664							664	664	S/L HY	5		0
27	COMMERCIAL MOVER	11/08/12		1,000							1,000	1,000	S/L HY	5		0
29	COMPUTER	7/17/13		599							599	599	S/L HY	5		0
30	1951 ALLIS CHALMERS TRACTOR	9/04/13		3,500							3,500	3,500	S/L HY	7		0
31	POS SYSTEM	7/10/14		666							666	666	S/L HY	7		0
32	ASUS LAPTOP	8/13/14		700							700	700	S/L HY	7		0

FLORIDA AGRICULTURAL MUSEUM, INC

59-2659573

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
35	HP LAPTOP	12/31/15		550							550	550	S/L HY	5		0
36	TELEPHONE SYSTEM	2/17/16		821							821	821	S/L HY	5		0
37	PRINTER	4/20/16		571							571	571	S/L HY	5		0
39	MANURE SPREADER	6/20/19		1,200							1,200	342	S/L HY	7	.14290	171
41	STORAGE CONTAINER	9/19/19		2,350							2,350	314	S/L HY	15	.06670	157
42	JOHN DEERE TRACTOR	2/29/20		25,595							25,595	5,120	S/L HY	10	.10000	2,560
47	AIR CONDITIONER OFFICE	7/21/22		4,802							4,802		S/L HY	5	.10000	480
TOTAL MACHINERY AND EQUIPME				140,439		0	0	0	0	0	140,439	112,268				3,368
TOTAL DEPRECIATION				<u>2,856,137</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,856,137</u>	<u>795,431</u>				<u>82,216</u>
GRAND TOTAL DEPRECIATION				<u>2,856,137</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,856,137</u>	<u>795,431</u>				<u>82,216</u>

**IRS e-file Signature Authorization
for a Tax Exempt Entity**

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 202023

2022

Department of the Treasury
Internal Revenue Service

**Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

EIN or SSN

FLORIDA AGRICULTURAL MUSEUM, INC

59-2659573

Name and title of officer or person subject to tax

KARA HOBLICK EXECUTIVE DIR.

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b	<u>457,704.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize LOMBARDO SPRADLEY & KLEIN CPAS to enter my PIN 04182 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____

Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

59019632141

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

JULIEANN R KLEIN, CPA

Date _____

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

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

2022

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/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 7/01, 2022, and ending 6/30, 2023

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C FLORIDA AGRICULTURAL MUSEUM, INC, 7900 OLD KINGS ROAD, PALM COAST, FL 32137. D Employer identification number 59-2659573. E Telephone number (386) 446-7630. G Gross receipts \$ 470,756.

F Name and address of principal officer: KARA HOBLICK, SAME AS C ABOVE. H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No.

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

J Website: WWW.FLORIDAAGMUSEUM.ORG. H(c) Group exemption number

K Form of organization: X Corporation, Trust, Association, Other. L Year of formation: M State of legal domicile: FL

Part I Summary

Table with 2 columns: Description and Amount. Rows include: 1 Briefly describe the organization's mission or most significant activities: DISPLAY HISTORY OF FLORIDA AGRICULTURE. 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3-7a Activities & Governance metrics.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants, 9 Program service revenue, 10 Investment income, 11 Other revenue, 12 Total revenue.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid, 14 Benefits paid to or for members, 15 Salaries, other compensation, 16a Professional fundraising fees, 17 Other expenses, 18 Total expenses, 19 Revenue less expenses.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets, 21 Total liabilities, 22 Net assets or fund balances.

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 KARA HOBLICK, Date, EXECUTIVE DIR.

Paid Preparer Use Only: Print/Type preparer's name JULIEANN R KLEIN, CPA, Preparer's signature JULIEANN R KLEIN, CPA, Date, Check self-employed, PTIN P00199625, Firm's name LOMBARDO SPRADLEY & KLEIN CPAS, Firm's address 111-A EXECUTIVE CIRCLE, DAYTONA BEACH, FL 32114, Firm's EIN 59-2295906, Phone no. (386) 258-3422

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

DISPLAY HISTORY OF FLORIDA AGRICULTURE

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 \$ 514,545. including grants of \$) (Revenue \$)

THE ORGANIZATION RAISES FUNDS AND ACQUIRES COLLECTIONS FOR USE IN A MUSEUM DISPLAYING HISTORICAL FLORIDA AGRICULTURAL ITEMS

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

THE FLORIDA AGRICULTURAL MUSEUM CONSERVATION OF HERITAGE LIVESTOCK INCLUDING FLORIDA CRACKER CATTLE AND HORSES

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 514,545.

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
	2a 17		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
	10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.		
	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?		
	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
	13b		
c	Enter the amount of reserves on hand		
	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.		
	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		
	17		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

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

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.		X
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.		
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official.		X
15b	b Other officers or key employees of the organization.		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed FL
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 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. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.
 KARA HOBLICK 7900 OLD KINGS ROAD PALM COAST FL 32137 (386) 446-7630

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KARA HOBLICK EXECUTIVE DIR.	40 0	X					56,000.	0.	0.	
(2) WENDY SMITH CHAIRMAN	0 0	X					0.	0.	0.	
(3) CLARK BAILEY DIRECTOR	0 0	X					0.	0.	0.	
(4) DOYLE CONNER, JR DIRECTOR	0 0	X					0.	0.	0.	
(5) GREGORY HANSEN DIRECTOR	0 0	X					0.	0.	0.	
(6) MELISSA HUNT DIRECTOR	0 0	X					0.	0.	0.	
(7) MICHAEL KENNEY DIRECTOR	0 0	X					0.	0.	0.	
(8) BILL LIVINGSTON DIRECTOR	0 0	X					0.	0.	0.	
(9) SCOTT SAGER DIRECTOR	0 0	X					0.	0.	0.	
(10) SANDY ELLIOT SCHULTHEISS DIRECTOR	0 0	X					0.	0.	0.	
(11) DAVID ALFIN DIRECTOR	0 0	X					0.	0.	0.	
(12)										
(13)										
(14)										

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

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

1b Subtotal	56,000.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	56,000.	0.	0.

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b 3,535.				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 56,000.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 21,887.				
	g Noncash contributions included in lines 1a-1f	1g				
	h Total. Add lines 1a-1f	81,422.				
	Program Service Revenue	Business Code				
2a LIVESTOCK RELATED ACTIVIT			213,140.	213,140.		
b SCHOOL TOURS			75,090.	75,090.		
c PRIVATE EVENTS			25,591.	25,591.		
d GUIDED HISTORY TOURS			13,215.	13,215.		
e _____						
f All other program service revenue						
g Total. Add lines 2a-2f			327,036.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		6a 40,350.				
	b Less: rental expenses	6b 4,860.				
	c Rental income or (loss)	6c 35,490.				
	d Net rental income or (loss)		35,490.		35,490.	
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		7a				
	b Less: cost or other basis and sales expenses	7b				
	c Gain or (loss)	7c				
d Net gain or (loss)						
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 21,948.				
	b Less: cost of goods sold.	10b 8,192.				
	c Net income or (loss) from sales of inventory		13,756.		13,756.	
Miscellaneous Revenue	Business Code					
	11a _____					
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		457,704.	327,036.	0.	49,246.	

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	56,000.	28,000.	28,000.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	157,554.	157,554.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	19,407.	19,407.		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,040.		1,040.	
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.)				
12 Advertising and promotion	1,015.	1,015.		
13 Office expenses	4,997.	4,997.		
14 Information technology	5,657.	5,657.		
15 Royalties				
16 Occupancy	30,721.	30,721.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	581.	581.		
20 Interest	39,054.	39,054.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	82,216.	82,216.		
23 Insurance	47,589.	47,589.		
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 <u>LIVESTOCK EXPENSES</u>	68,377.	68,377.		
b <u>SUPPLIES</u>	15,967.	15,967.		
c <u>PAYROLL SERVICE</u>	7,743.	7,743.		
d <u>BANK AND MERCHANT FEES</u>	5,667.	5,667.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	543,585.	514,545.	29,040.	0.
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	
Assets	1	Cash – non-interest-bearing	87,325.	1	69,226.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	27,531.	4	28,384.
	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		8	
	9	Prepaid expenses and deferred charges	952.	9	952.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,856,137.		
	b	Less: accumulated depreciation	10b 877,647.	10c	1,978,490.
	11	Investments – publicly traded securities		11	
	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	33,509.	15	41,510.
16	Total assets. Add lines 1 through 15 (must equal line 33)	2,205,221.	16	2,118,562.	
Liabilities	17	Accounts payable and accrued expenses	3,332.	17	2,792.
	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	155,730.	23	163,959.
	24	Unsecured notes and loans payable to unrelated third parties	27,132.	24	27,132.
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	85,909.	25	77,442.	
26	Total liabilities. Add lines 17 through 25	272,103.	26	271,325.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>				
	27	Net assets without donor restrictions	1,503,019.	27	1,417,138.
	28	Net assets with donor restrictions	430,099.	28	430,099.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances.	1,933,118.	32	1,847,237.	
33	Total liabilities and net assets/fund balances.	2,205,221.	33	2,118,562.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	457,704.
2	Total expenses (must equal Part IX, column (A), line 25)	2	543,585.
3	Revenue less expenses. Subtract line 2 from line 1	3	-85,881.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,933,118.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,847,237.

Part XII Financial Statements and Reporting

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

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

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

2022

Open to Public Inspection

Name of the organization FLORIDA AGRICULTURAL MUSEUM, INC	Employer identification number 59-2659573
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

Part 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	85,116.	94,019.	94,867.	140,616.	81,422.	496,040.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	85,116.	94,019.	94,867.	140,616.	81,422.	496,040.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						496,040.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	85,116.	94,019.	94,867.	140,616.	81,422.	496,040.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						0.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.			7,574.			7,574.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI	185.	1,372.	2,375.			3,932.
11 Total support. Add lines 7 through 10.						507,546.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)).	14	97.73 %
15 Public support percentage from 2021 Schedule A, Part II, line 14.	15	97.46 %

16a **33-1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

b **33-1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**.

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

b 33-1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of 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>		
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>		
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>		
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>		
c 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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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?	11a	
b A family member of a person described on line 11a above?	11b	
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>	11c	

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>	1	
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>	2	

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>	1	

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?	1	
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>	2	
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>	3	

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 type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
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>	2a		
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>	2b		
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>	3a		
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>	3b		

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

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

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

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

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

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

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required – <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

BAA

Schedule A (Form 990) 2022

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2022	2021	2020	2019	2018
TOTAL	\$ 0.	\$ 0.	\$ 2,375.	\$ 1,372.	\$ 185.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements
 Complete if the organization answered "Yes" on Form 990,
 Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

Employer identification number

FLORIDA AGRICULTURAL MUSEUM, INC

59-2659573

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after July 25, 2006 and not on a historic structure listed in the National Register	2 d

- 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.

- 1 a 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. **SEE PART XIII**
- 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.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a 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
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		954,112.		954,112.
b Buildings		915,414.	377,945.	537,469.
c Leasehold improvements		846,172.	384,066.	462,106.
d Equipment		140,439.	115,636.	24,803.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,978,490.

Part VII Investments – Other Securities. N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII Investments – Program Related. N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets. N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.)	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED REVENUE	48,218.
(3) GIFT CERTIFICATES	2,206.
(4) JOHN DEERE	12,121.
(5) OTHER CURRENT LIABILITIES	482.
(6) REFUNDABLE DEPOSITS	1,673.
(7) SALES TAX PAYABLE	12,742.
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	77,442.

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

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

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

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

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

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

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

Part XIII Supplemental Information.

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

PART III, LINE 1A - F/S FOOTNOTE FOR ART, TREASURES, ETC.

HISTORICAL BUILDINGS AND AGRICULTURAL RELATED EQUIPMENT

**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.

2022

Department of the Treasury
Internal Revenue Service

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

**Open to Public
Inspection**

Name of the organization

FLORIDA AGRICULTURAL MUSEUM, INC

Employer identification number

59-2659573

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

EXECUTIVE DIRECTOR AND BOARD REVIEW THE FORM 990

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

NO OTHER DOCUMENTS AVAILABLE TO THE PUBLIC.

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2022

For calendar year 2022 or other tax year beginning 7/01, 2022, and ending 6/30, 2023

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury
Internal Revenue Service

Open to Public Inspection for
501(c)(3) Organizations Only

<p>A <input type="checkbox"/> Check box if address changed.</p> <p>B Exempt under section</p> <p><input checked="" type="checkbox"/> 501(C)(3)</p> <p><input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)</p> <p><input type="checkbox"/> 408A <input type="checkbox"/> 530(a)</p> <p><input type="checkbox"/> 529(a) <input type="checkbox"/> 529A</p>	Print or Type	<p><input type="checkbox"/> Check box if name changed and see instructions.)</p> <p>FLORIDA AGRICULTURAL MUSEUM, INC 7900 OLD KINGS ROAD PALM COAST, FL 32137</p>	<p>D Employer identification number 59-2659573</p> <p>E Group exemption number (see instructions)</p> <p>F <input type="checkbox"/> Check box if an amended return.</p>
		C Book value of all assets at end of year..... <u>2,118,562.</u>	
<p>G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university</p> <p>H Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439</p> <p>I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/></p> <p>J Enter the number of attached Schedules A (Form 990-T)..... <u>1</u></p> <p>K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group?..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation.....</p> <p>L The books are in care of <u>KARA HOBLOCK 7900 OLD KINGS ROAD PALM COAST FL 32137</u> Telephone number <u>(386) 446-7630</u></p>			

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions).....	1	0.
2 Reserved.....	2	
3 Add lines 1 and 2.....	3	0.
4 Charitable contributions (see instructions for limitation rules).....	4	
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3.....	5	0.
6 Deduction for net operating loss. See instructions.....	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5.....	7	0.
8 Specific deduction (generally \$1,000, but see instructions for exceptions).....	8	1,000.
9 Trusts. Section 199A deduction. See instructions.....	9	
10 Total deductions. Add lines 8 and 9.....	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero.....	11	0.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21).....	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041).....	2	
3 Proxy tax. See instructions.....	3	
4 Other tax amounts. See instructions.....	4	
5 Alternative minimum tax (trusts only).....	5	
6 Tax on noncompliant facility income. See instructions.....	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies.....	7	0.

BAA For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)...	1a		
b Other credits (see instructions).....	1b		
c General business credit. Attach Form 3800 (see instructions).....	1c		
d Credit for prior year minimum tax (attach Form 8801 or 8827).....	1d		
e Total credits. Add lines 1a through 1d.....	1e		0.
2 Subtract line 1e from Part II, line 7.....	2		0.
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement).....	3		
4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here.....	4		0.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k).....	5		
6a Payments: A 2021 overpayment credited to 2022.....	6a		
b 2022 estimated tax payments. Check if section 643(g) election applies..... <input type="checkbox"/>	6b		
c Tax deposited with Form 8868.....	6c		
d Foreign organizations: Tax paid or withheld at source (see instructions).....	6d		
e Backup withholding (see instructions).....	6e		
f Credit for small employer health insurance premiums (attach Form 8941).....	6f		
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total.....	6g		
7 Total payments. Add lines 6a through 6g.....	7		0.
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached..... <input type="checkbox"/>	8		
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed.....	9		
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid.....	10		
11 Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded	11		

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year..... \$ <u>0.</u>		
4 Enter available pre-2018 NOL carryovers here \$ _____. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part 1, line 6.		
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
-----	\$ -----	
-----	\$ -----	
-----	\$ -----	
-----	\$ -----	
6a Did the organization change its method of accounting? (see instructions).....		X
b If 6a is "Yes", has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If 'No', explain in Part V.....		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.			May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of officer	Date	EXECUTIVE DIR.		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JULIEANN R KLEIN, CPA	JULIEANN R KLEIN, CPA			P00199625
	Firm's name	LOMBARDO SPRADLEY & KLEIN CPAS		Firm's EIN	59-2295906
	Firm's address	111-A EXECUTIVE CIRCLE DAYTONA BEACH, FL 32114		Phone no.	(386) 258-3422

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2022

Go to www.irs.gov/Form990T for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization FLORIDA AGRICULTURAL MUSEUM, INC	B Employer identification number 59-2659573
C Unrelated business activity code (see instructions)	D Sequence: 1 of 1

E Describe the unrelated trade or business

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13		

Part II Deductions Not Taken Elsewhere	See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income	
1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions	5	
6 Taxes and licenses	6	
7 Depreciation (attach Form 4562). See instructions	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement)	14	
15 Total deductions. Add lines 1 through 14	15	
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	
17 Deduction for net operating loss. See instructions	17	
18 Unrelated business taxable income. Subtract line 17 from line 16	18	

BAA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

1	Inventory at beginning of year.....	1	
2	Purchases.....	2	
3	Cost of labor.....	3	
4	Additional section 263A costs (attach statement).....	4	
5	Other costs (attach statement).....	5	
6	Total. Add lines 1 through 5.....	6	
7	Inventory at end of year.....	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2.....	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%).....				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D...				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)....	_____			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement).....				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B).....	_____			

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property.....				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement).....				
c Total deductions (add lines 3a and 3b, columns A through D).....				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement).....				
5 Average adjusted basis of or allocable to debt-financed property (attach statement).....				
6 Divide line 4 by line 5.....	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6.				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A).....	_____			
9 Allocable deductions. Multiply line 3c by line 6....				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B).....	_____			
11 Total dividends - received deductions included in line 10.....	_____			

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations			
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7 Taxable income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach statement)	4 Set-asides (attach statement)	5 Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
Totals		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity: _____	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, col (A)	2
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7.	4
5 Gross income from activity that is not unrelated business income	5
6 Expenses attributable to income entered on line 5	6
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

BAA

Part IX Advertising Income

- 1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.
- A _____
- B _____
- C _____
- D _____

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A).....	_____			
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B).....	_____			
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8.				
5 Readership costs				
6 Circulation income.....				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero.....				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7.....				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13	_____			

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	

Total. Enter here and on Part II, line 1

Part XI Supplemental Information (see instructions)

Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

FLORIDA AGRICULTURAL MUSEUM, INC

Business or activity to which this form relates

Identifying number

59-2659573

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.

Table with 13 rows for Section 179 election details, including lines 1-13 for amounts, descriptions, and carryovers.

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.)

Table with 3 rows (14-16) for special depreciation allowance and other depreciation.

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

Section A

Table with 2 rows (17-18) for MACRS deductions and general asset accounts.

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) and 10 rows (19a-i) for general depreciation system assets.

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 7 columns (a-g) and 4 rows (20a-d) for alternative depreciation system assets.

Part IV Summary (See instructions.)

Table with 3 rows (21-23) for summary of listed property, total depreciation, and section 263A costs.

PECUNIARY FACTOR CERTIFICATION
FOR DIRECT SUPPORT
ORGANIZATIONS

Direct Support Organization Name: Florida Agricultural Museum, Inc

By: Kara Hbblick

Date: 8/12/2024

Pecuniary Factor Certification

I declare, under penalty of perjury, that the organization listed above has complied with section 20.058(4),
Florida Statutes.

Kara Hbblick
Signature

Executive Director
Title

STATE OF FLORIDA
COUNTY OF Flagler

Sworn to (or affirmed) and subscribed before me by means of [] physical presence or [] online
notarization, this (numeric date) this (numeric date) day of (month), (year), by (name of person making
statement).



Linda S. Jones
(Signature of Notary Public-State of Florida)

(NOTARY SEAL)

(Name of Notary Typed, Printed, or Stamped)

Personally Known ___ OR Produced Identification

Type of Identification Produced, Florida Driver License