

For the Year Ending

December 31, 2022

Public Inspection Copy

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.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

<u> </u>	roi tile	2022 calendar year, or tax year beginning	, 2022, a	ina enaing		, 20		
В	Check if a	applicable: C Name of organization Friends of the Children	en's Eternal Rai	nforest	D Employ	er identification number		
╚	Address o	change Doing business as Friends of the Rainfor	rest			30-0572051		
	Name cha	Ange Number and street (or P.O. box if mail is not delivered to street address	6)	Room/suite	E Telephoi	ne number		
Ц	Initial retu	m 1324 Clarkson Clayton Center No 31	L2		(314) 941-1257			
Ц	Final retur	rn/terminated City or town, state or province, country, and ZIP or foreign postal code			G Gross re	eceipts		
Ц	Amended	return Ballwin, MO 63011			\$	204,672		
Ш	Application	n pending F Name and address of principal officer: Sophie Arp		H(a) Is this a g	roup return for	subordinates? Yes X No		
		Same as C above		H(b) Are all s	subordinates	included? Yes No		
I	Tax-exem	pt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1)	or 527	If "No,"	attach a list.	See instructions		
J	Website:	www.friendsoftherainforest.org		H(c) Group e	exemption nu	mber		
		rganization: X Corporation Trust Association Other	L Year of formati	on: 2002 M S	State of legal	domicile: MO		
Pa	rt I	Summary						
	1	Briefly describe the organization's mission or most significant activities:	Friends of t	he Rainforest	: ("FCE	R") is		
ø		committed to our mission of educating and ins	piring children	and adults t	to take	action to		
Activities & Governance		protect, support, and expand the Rainforest.						
ern								
ŏ	2	Check this box if the organization discontinued its operations or dis	sposed of more than 25°	% of its net assets.	1 1			
ഗ ജ	3	Number of voting members of the governing body (Part VI, line 1a)			3	4		
es	4	Number of independent voting members of the governing body (Part V	•		4	4		
ΛĖ	5	Total number of individuals employed in calendar year 2022 (Part V, line	e 2a)		5	2		
\cti	6	Total number of volunteers (estimate if necessary)			6	7		
4	7a	Total unrelated business revenue from Part VIII, column (C), line 12			7a	0		
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		<u> </u>	7b	0		
				Prior Year		Current Year		
ne	8	Contributions and grants (Part VIII, line 1h)		125	,253	139,289		
	9	Program service revenue (Part VIII, line 2g)			549	48,922		
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)			14	1,248		
Re	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		11	,289	9,696		
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	137	,105	199,155		
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		6	,385	54,278		
	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)	48	,768	57,604		
ses	16a	Professional fundraising fees (Part IX, column (A), line 11e)				0		
Expenses	b	Total fundraising expenses (Part IX, column (D), line 25)	15,732					
X	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		21	,745	78,411		
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 2	25)	76	,898	190,293		
	19	Revenue less expenses. Subtract line 18 from line 12			,207	8,862		
ō	se			Beginning of Curre	ent Year	End of Year		
ets	[20	Total assets (Part X, line 16)		3,214	,340	3,215,568		
Net Assets or	g 21	Total liabilities (Part X, line 26)			,497	2,765		
Ret	Ē 22	Net assets or fund balances. Subtract line 21 from line 20		3,205		3,212,803		
Pa	rt II	Signature Block						
		es of perjury, I declare that I have examined this return, including accompanying schedules are		of my knowledge and belie	ef, it is			
true	, correct, a	and complete. Declaration of preparer (other than officer) is based on all information of which	preparer has any knowledge.					
		Sophie Arp						
Sig	jn [Signature of officer			Date			
He	re	Sophie Arp, Executive Director						
		Type or print name and title						
		Print/Type preparer's name Preparer's signature	Date	Check	if P	TIN		
Pai	id	Jeanette Bax-Kurtz	11-13-20		ployed	P00096490		
Pre	parer		, 	Firm's EIN	- 1			
	e Only			Phone no.				
	•	Jonesburg MO 63351			314-81	L4-4943		
May	the IRS	S discuss this return with the preparer shown above? See instructions						

Part IV

			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	1	х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	х	
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	3		Х
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	4		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,	l _		
•	assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		
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	6		٠,,
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	-		х
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes,"</i>	<u> </u>		
Ū	complete Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a	<u> </u>		^
•	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	9		х
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	10		х
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a	х	
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	11b		х
С	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	11c	Х	
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	11d		X
_	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
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	11f		v
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If</i> "Yes," <i>complete</i>			Х
124	Schedule D, Parts XI and XII	12a		x
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If	124		
_	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		x
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		x
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
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	14b	х	
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	15	х	
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	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
40	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on	4.0		
40	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	
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	40		
20 -		202		X
20 a	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20a 20b		Х
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	200		
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		x

Form 990 (2022) Friends of the Children's Eternal Rainforest
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	22		х
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	23		х
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	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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	25a		Х
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	25b		Х
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 or any of these persons? If "Yes," complete Schedule L, Part II	26		Х
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	27		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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		<u> </u>
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		<u> </u>
С	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	28c		_X_
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
0.4	conservation contributions? If "Yes," complete Schedule M	30		<u> </u>
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
22	complete Schedule N, Part II	32		_ <u>x</u> _
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
24	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		<u> </u>
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	24		
250	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	34		<u>X</u>
35a		35a		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	25h		
26	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable	35b		
36		26		.,
37	related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
31	and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		v
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and	31		<u>x</u>
30	19? Note : All Form 990 filers are required to complete Schedule O	38		
Dar		30	Х	
Par	Check if Schedule O contains a response or note to any line in this Part V			
	Check in Confedence Coordains a response of flote to any line in this fact v	• • •	Yes	No
1 2	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		162	MO
1a b	Enter the number reported in Box 3 of Form 1096. 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?	1c	х	

Pai	t 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 2			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		х
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 CS			
	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		х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		х
С	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		х
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).			
а	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	х	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	х	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7c		х
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		х
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		х
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		х
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.			
а	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:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
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:			
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
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			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	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			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		х
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?	15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any 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?	17		
	If "Yes " complete Form 6069			

	Check if Schedule O contains a response or note to any line in this Part VI	<u></u> .	<u></u>	X
Se	ction 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 1a	<u>.</u>		
	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.			
b	Enter the number of voting members included in line 1a, above, who are independent 1b	L		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with			
	any other officer, director, trustee, or key employee?	2	х	
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, trustees, or key employees to a management company or other person?	3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		х
6	Did the organization have members or stockholders?	6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a		х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
а	The governing body?	8a	х	
b	Each committee with authority to act on behalf of the governing body?	8b	х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			
	the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		Х
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	х	
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	12a	х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? • •	12b	х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe on Schedule O how this was done	12c	х	
13	Did the organization have a written whistleblower policy?	13	х	
14	Did the organization have a written document retention and destruction policy?	14	х	
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?			
а	The organization's CEO, Executive Director, or top management official	15a	х	
b	Other officers or key employees of the organization	15b		х
	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?	16a		х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the			
	organization's exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed Statement #17			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)			
	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.			
	X Own website			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,			

<u>S</u>

18	Section 6104 requires a	an organization to make its Forms	1023 (1024 or 1024-A, i	f applicable	e), 990, and 990-T (section 50)1(c)
	(3)s only) available for p	oublic inspection. Indicate how yo	u made these available.	Check all the	hat apply.	
	X Own website	Another's website	X Upon request	□ o	ther <i>(explain on Schedule O)</i>	1
		~ /				

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Sophie Arp (314)941-1257, 1324 Clarkson Clayton Center No 312, Ballwin, MO 63011

	000	(2022)
-01111	990	IZUZZ

Friends of the Children's Eternal Rainforest

30-0572051

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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 employees."
- 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 instructions for the order in which to list the persons above.

Check this box if neither the organization nor any rela	ted organization	on con	npen	sate	d an	y curre	ent d	officer, director, or to	rustee.	
				-	(C)					
(A)	(B)	(do r	not che		sition nore th	nan one		(D)	(E)	(F)
Name and title	Average	box,	unles	ss per	rson is	s both ar		Reportable	Reportable	Estimated amount of other
	hours per week	officer and a director/trustee)						compensation from the	compensation from related	compensation
	(list any	9 7	=	0		υТ	71	organization (W-2/ 1099-MISC/	organizations (W-2/ 1099-MISC/	from the organization and
	hours for related	Individual trustee or director	Institutional trustee	Office	Key employee	ighes mplo	Former	1099-NEC)	1099-NEC)	related organizations
	organizations	ual tr ctor	ional	·	nploy	st cor yee	_			
	below	uste	trus		/ee	npen				
	dotted line)	Ф	tee			Highest compensated employee				
						۵				
(A) = -1 =										
(1) Sophie Arp	20.00							45 050		_
Executive Director	1 22			Х				41,850	0	0
(2) Chad Hoener	1.00									
Director (Prior)	1 00	Х						0	0	0
(3) Marilyn Chandler	1.00							•		•
Director (4) Director	1 00	Х						0	0	0
(4) David Robnak	1.00							•		•
Director (5) Waliana Wanner	1 00	Х						0	0	0
(5) Melissa Hoener	1.00	.,						0		_
Director (Prior)	1.00	Х						U	0	0
(6) James Crain	<u></u>	х						0	0	0
Director (Prior)	3.00	А						U	U	U
(7) Sarah Craig Treasurer (Prior)	<u>3 . 0</u> 0	х		x				0	0	0
(8) Alissa White	3.00							0	-	0
Secretary		x		х				0	0	0
(9) Margaret_Eisenberger	10.00							0	•	<u> </u>
President/Chair		x		х				0	o	0
(10)Teresa Crossland	3.00									
Vice Chair (Prior)		x		х				0	o	0
(11)										•
<u>(12)</u>										
<u>(13)</u>										
<u>(14)</u>										

EEA Form **990** (2022)

(A) Name and title	(B) Average hours per week	box	Position (do not check more the box, unless person is officer and a director,					(D) Reportable compensation from the organization (W-2/	(E) Reporta compens from rela organization	able ation ated	(F) Estimated an of othe compensa from the		
	(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	1099-MISC/ 1099-NEC)	1099-MI 1099-NE	isc/	orga	oill the nization I organiz	
<u>(15)</u>													
<u>(16)</u>													
<u>(17)</u>													
<u>(18)</u>													
<u>(19)</u>													
<u>(20)</u>													
<u>(21)</u>													
<u>(22)</u>													
<u>(23)</u>													
<u>(24)</u>													
(25)													
1b Subtotal													
d Total (add lines 1b and 1c)		<u> </u>	· ·		· ·			41,850		0			0
2 Total number of individuals (including but not limit reportable compensation from the organization	ted to those lis	sted ab	ove)	who	rec	eived	more	e than \$100,000 of					0
reportable compensation from the organization												Yes	No
3 Did the organization list any former officer, direc employee on line 1a? If "Yes," complete Schedul			-		_						3		
4 For any individual listed on line 1a, is the sum of											3		Х
organization and related organizations greater th							ıle J	for such					
individual							 Iniza	tion or individual			4		Х
for services rendered to the organization? <i>If</i> "Yes			-			_		· · · · · · · · ·			5		х
Section B. Independent Contractors													
 Complete this table for your five highest compen compensation from the organization. Report compensation 										x vear.			
(A) Name and business addr	-			<i>y</i> =	<u></u>	9		(B) Description of service		l l	(C)	ation	
riano and pasificas addr								2 3 3 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			30poilo		
2 Total number of independent contractors (includi received more than \$100,000 of compensation from the contractors of the c	-		hose	liste	ed al	oove) v	who						

Dort VIII Ctoto

Part VIII	Statement	: of	Revenue
-----------	-----------	------	---------

		Check if Schedule O contains a	response or no	te 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
Program Service Contributions, Gifts, Grants Revenue and Other Similar Amounts	b c	Federated campaigns	1b 1c 1d 1e 1e 1sbove 1f 1g	139,289 \$ Business Code 561520 561520 900099 561520	139,289 11 45,772 309 2,830	11 45,772 309 2,830		
Progr		All other program service revenue Total. Add lines 2a-2f			48,922			
Other Revenue	4 5 6a b c d 7a b c d 8a	Investment income (including divide other similar amounts)	npt bond proce (i) Real (i) Securities	(ii) Personal (iii) Other	9,696			9,696
	9a b c 10a b	Ret income or (loss) from fundraising Gross income from gaming activities, See Part IV, line 19 Less: direct expenses Net income or (loss) from gaming activities sales of inventory, less returns and allowances Less: cost of goods sold Net income or (loss) from sales of inventory and sales of inventory in the sales of inventory	9a 9b ctivities 10a 10b		9,696			9,696
Miscellanous Revenue	11a b c d	All other revenue						
	12	Total revenue. See instructions			199,155	48,922	0	10,944

Part IX

 $\underline{ \ \, Section\ 501(c)(3)\ and\ 501(c)(4)\ organizations\ must\ complete\ all\ columns.\ All\ other\ organizations\ must\ complete\ column\ (A).}$

Do n	not include amounts reported on lines 6b, 7b,	(A)	(B)	(c)	(D)
	b), and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations		expenses	general expenses	expenses
•	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				
3	organizations, foreign governments, and				
	foreign individuals. See Part IV, lines 15 and 16	54,278	E4 270		
4	Benefits paid to or for members	54,276	54,278		
5	Compensation of current officers, directors,				
3	trustees, and key employees	41,849	21 240	4 220	6 071
6	Compensation not included above to disqualified	41,849	31,349	4,229	6,271
0	·				
	persons (as defined under section 4958(f)(1)) and				
7	persons described in section 4958(c)(3)(B)	10.010	10.010		
7	Other salaries and wages	10,813	10,813		
8	Pension plan accruals and contributions (include				
_	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	4,942	3,954	395	593
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
C	Accounting	6,397		4,735	1,662
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				
13	Office expenses	6,180	3,388	1,869	923
14	Information technology	7,203	3,969	256	2,978
15	Royalties				
16	Occupancy	5,400	3,820	830	750
17	Travel	40,160	40,160		
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	300	100	100	100
23	Insurance	1,050		1,050	
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.)				
а	Fundraising Expense	2,455			2,455
b	Program Expense	9,266	9,266		
С					
d					
е	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	190,293	161,097	13,464	15,732
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 if				
	following SOP 98-2 (ASC 958-720)				

Form 9	990 (20	22) Friends of the Children's Eternal Rainforest	3(0-05	72051 Page 11
Part	: X	Balance Sheet			
	_	Check if Schedule O contains a response or note to any line in this Part X			Г
			(A)		(B)
			Beginning of year		End of year
	1	Cash - non-interest-bearing	223,153	1	151,150
	2	Savings and temporary cash investments	-,	2	,
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	362	4	
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
ets	8	Inventories for sale or use		8	
Assets	9	Prepaid expenses and deferred charges		9	7,749
	10a	Land, buildings, and equipment: cost or other			.,,.25
		basis. Complete Part VI of Schedule D 10a 7,171			
	b	Less: accumulated depreciation 10b 6,146	1,325	10c	1,025
	11	Investments - publicly traded securities		11	74,339
	12	Investments - other securities. See Part IV, line 11		12	,
	13	Investments - program-related. See Part IV, line 11	2,981,305	13	2,981,305
	14	Intangible assets	_,,	14	_,,,,,,,
	15	Other assets. See Part IV, line 11	8,195	15	
	16	Total assets. Add lines 1 through 15 (must equal line 33)	3,214,340	16	3,215,568
	17	Accounts payable and accrued expenses	8,497	17	2,765
	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	
S	22	Loans and other payables to any current or former officer, director,			
ij		trustee, key employee, creator or founder, substantial contributor, or 35%			
Liabilities		controlled entity or family member of any of these persons		22	
=	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D		25	
	26	Total liabilities . Add lines 17 through 25	8,497	26	2,765
		Organizations that follow FASB ASC 958, check here			
es		and complete lines 27, 28, 32, and 33.			
anc	27	Net assets without donor restrictions	3,140,154	27	3,182,512
Bal	28	Net assets with donor restrictions	65,689	28	30,291
l br		Organizations that do not follow FASB ASC 958, check here			
Fu		and complete lines 29 through 33.			
ō	29	Capital stock or trust principal, or current funds		29	
ets	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated income, or other funds		31	
let,	32	Total net assets or fund balances	3,205,843	32	3,212,803
	33	Total liabilities and net assets/fund balances	3,214,340	33	3,215,568

	990 (2022) Friends of the Children's Eternal Rainforest	30-057	2051	Pa	age 12
Pa	rt 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		199,	,155
2	Total expenses (must equal Part IX, column (A), line 25)	2		190,	, 293
3	Revenue less expenses. Subtract line 2 from line 1	3		8,	, 862
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3	,205,	,843
5	Net unrealized gains (losses) on investments	5		(1,	, 902)
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	3	,212,	, 803
Pa	rt 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: X Cash Accrual 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?		. 2a		х
	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:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		. 2b		х
	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:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	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?		. 2c		
	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?		. 3a		х
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		

EEA

Form **990** (2022)

SCHEDULE A (Form 990)

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.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

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

Open to Public Inspection Employer identification number

Friends of the Children's Eternal Rainforest 30-0572051 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.) 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). 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.) A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**. 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.) 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 X An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross 10 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). An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of 12 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. а 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. 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. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, С 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. 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. Enter the number of supported organizations Provide the following information about the supported organization(s) (i) Name of supported organization (iii) Type of organization (iv) Is the organization (v) Amount of monetary (described on lines 1-10 listed in your governing support (see other support (see above (see instructions)) document? instructions) instructions) Yes No (A) (B) (C) (D) (E)

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II (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.)

	on A. Public Support						
Calen	dar 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 .						
	on B. Total Support						
Calen	dar 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.	•	•			12	
13	First 5 years. If the Form 990 is for the or	-			•		• • —
	organization, check this box and stop her	<u>e</u>					
	on C. Computation of Public Suppo						
14	Public support percentage for 2022 (line 6					14	<u>%</u>
15	Public support percentage from 2021 Sch					15	<u>%</u>
16a	33 1/3% support test - 2022. If the organ						
	box and stop here . The organization qual	•		•			_
b	33 1/3% support test - 2021. If the organ						
47-	this box and stop here . The organization			-			_
17a	10%-facts-and-circumstances test - 202	•					
	10% or more, and if the organization mee					•	
	Part VI how the organization meets the fa						
	organization						_
b	10%-facts-and-circumstances test - 202	-					
	15 is 10% or more, and if the organization					•	•
	in Part VI how the organization meets the						
40	organization						_
18	Private foundation. If the organization di						_
	instructions						

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

(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.)

Secti	on A. Public Support						
Calen	dar 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.")	98,904	140,840	139,773	125,253	139,289	644,059
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	80,101	64,416	76,346	549	46,081	267,493
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	179,005	205,256	216,119	125,802	185,370	911,552
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons .	60,263	735	5,828	5,740	1,973	74,539
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						
	Add lines 7a and 7b	60,263	735	5,828	5,740	1,973	74,539
8	Public support. (Subtract line 7c from						
04	line 6.)						837,013
	on B. Total Support	() 0040	# > 0040	() 0000	(1) 0004	() 0000	(S.T.)
	dar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9	Amounts from line 6	179,005	205,256	216,119	125,802	185,370	911,552
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						
b	royalties, and income from similar sources • Unrelated business taxable income (less	1,198	78	54	14	1,248	2,592
D	section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b	1,198	78	54	14	1,248	2,592
11	Net income from unrelated business	1,196	/8	54	14	1,246	2,592
••	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.)	180,203	205,334	216,173	125,816	186,618	914,144
14	First 5 years. If the Form 990 is for the or						
	organization, check this box and stop her	е					
Secti	on C. Computation of Public Suppo	rt Percentag	е				
15	Public support percentage for 2022 (line 8		•	3, column (f))		15	91.56 %
16	Public support percentage from 2021 Sch					16	82.79 %
Secti	on D. Computation of Investment In						
17	Investment income percentage for 2022 (I			y line 13, colun	nn (f))	17	0.00 %
18	Investment income percentage from 2021					18	0.00 %
19a	33 1/3% support tests - 2022. If the organ						_
	17 is not more than 33 1/3%, check this be	•	-	•	•		nization 🗶
b	33 1/3% support tests - 2021. If the organization						_
	line 18 is not more than 33 1/3%, check this box	•	-			-	
20	Private foundation. If the organization die	d not check a b	ox on line 14,	19a, or 19b, ch	eck this box ar	nd see instructi	ons \square

No

Yes

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

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If* "Yes," *answer lines 3b and 3c below.*
 - **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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.
- 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)? 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- **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? If "Yes," provide detail in Part VI.
- 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? If "Yes," complete Part I of Schedule L (Form 990).
- **8** Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes." complete Part I of Schedule L (Form 990).
- **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))? *If* "Yes," *provide detail in* **Part VI**.
 - **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? *If* "Yes," *provide detail in* **Part VI**.
- **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? *If* "Yes," *provide detail in Part VI*.
- 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)? *If* "Yes," answer 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

1 2 3a	
2 3a	
2 3a	
3a	
3a	
t l	
3 b	
3c	
4a	
4b	
4c	
5a	
5b	
5c	
6	
7	
8	
9a	
9b	
9c	
10a	
10b	
nedule A (Form 990)	2022

EEA Schedule A (Form 990) 202:

Part	Supporting Organizations (continued)			
44	Lieu the agreemention accounted a gift on countribution from any of the fallowing manages?		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and	110		
		11a 11b		<u> </u>
	· '	110		
С	A 35% controlled entity of a person described on 11a or 11b above? If "Yes" to line 11a, 11b, or 11c,	11c		
Section	provide detail in Part VI. on B. Type I Supporting Organizations	110		
Occin	in 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		103	
•	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? 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.	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</i> "Yes," explain in <i>Part</i>			
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Section	on C. Type II Supporting Organizations			
	<u> </u>		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)? 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).	1		
Section	on 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? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in 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? If "Yes," describe in Part VI the role the organization's			
Cooti	supported organizations played in this regard.	3		
1	on E. Type III Functionally Integrated Supporting Organizations Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see in		ıotion	
a	The organization satisfied the Activities Test. Complete line 2 below.	ารแน	icuon	<i>S)</i> .
b	The organization satisfied the Activities rest. <i>Complete line 2 below.</i> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
C	The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions	٠)		
2	Activities Test. Answer lines 2a and 2b below.	<i>).</i>	Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of		103	
-	the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify</i>			
	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.	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? 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.	2b		
3	Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>			
а	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? If "Yes" or "No," provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Ves." describe in Part VI the role played by the organization in this regard	3h		

Schedul	e A (Form 990) 2022 Friends of the Children's Eternal Rainfo	res	t	30-057	2051	Page 6
Part	Ji					
1	$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	trus	t on Nov. 20,	, 1970 (expla	in in Part V	1). See
	instructions. All other Type III non-functionally integrated supporting organization	zatio	ns must con	nplete Sectio	<u>_</u>	
Sacti	on A - Adjusted Net Income		(A) Prio	or Vear	(B) Cur	rrent Year
	-		(A) 1 110		(op	tional)
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				
Cooti	on B - Minimum Asset Amount		(A) Drie	ar Voor	(B) Cur	rrent Year
Secu	on b - Willimum Asset Amount		(A) Prio	n real	(op	tional)
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				
е	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				
Secti	on C - Distributable Amount				Curre	ent Year
					Julie	nic roai
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				

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

Distributable Amount. Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions).

Schedule A (Form 990) 2022 EEA

Excess from 2022

е

ı art	Type in Non-i unctionally integrated 303(a)(3) Supporting Organi	Zations (Continue	<u>u)</u>	
Secti	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish ex	xempt purposes		1	
2	Amounts paid to perform activity that directly furthers exen	npt purposes of supporte	ed		
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpo	ses of supported organi	zations	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 resp	onsive		
	(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	
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2022	าร	(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				
а	From 2017				
	From 2018				
	From 2019				
	From 2020				
е	From 2021				
f	Total of lines 3a through 3e				
	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: \$				
а	Applied to underdistributions of prior years				
b	Applied to 2022 distributable amount				
С	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:				
а	Excess from 2018				
b	Excess from 2019				
С	Excess from 2020				
d	Excess from 2021				

EEA Schedule A (Form 990) 2022 Schedule A (Form 990) 2022 Page 8 Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Attach to Form 990 or Form 990-PF.

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

2022

Employer identification number Name of the organization Friends of the Children's Eternal Rainforest 30-0572051 Organization type (check one): Filers of: Section: **X** 501(c)(**3** Form 990 or 990-EZ) (enter number) organization 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. General Rule For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% 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\$

2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

SCHEDULE D (Form 990)

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.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

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

Open to Public Inspection Employer identification number

Frie	nds of the Children's Eternal Rainforest		30-0572051
Pa	rt I Organizations Maintaining Donor Advised F	Funds or Other Similar Funds or Acc	ounts.
	Complete if the organization answered "Yes" of	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	tion's exclusive legal control?	
6	Did the organization inform all grantees, donors, and donor a	dvisors in writing that grant funds can be use	ed
	only for charitable purposes and not for the benefit of the don	or or donor advisor, or for any other purpose	
	conferring impermissible private benefit?		
Par			
	Complete if the organization answered "Yes" of	on Form 990, Part IV, line 7.	
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).	
	Preservation of land for public use (for example, recreation	n or education) Preservation of a h	historically important land area
	Protection of natural habitat	Preservation of a	certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualif	ied 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
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		2b
С	Number of conservation easements on a certified historic stru		
d	Number of conservation easements included in (c) acquired	after July 25, 2006, and not on a	
	historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, rel	eased, extinguished, or terminated by the org	ganization during the
	tax year		
4	Number of states where property subject to conservation eas	ement is located	
5	Does the organization have a written policy regarding the per	riodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it	holds?	
6	Staff and volunteer hours devoted to monitoring, inspecting, I	nandling of violations, and enforcing conserva	ation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	ling of violations, and enforcing conservation	easements during the year
8	Does each conservation easement reported on line 2(d) above	ve satisfy the requirements of section 170(h)((4)(B)(i)
9	In Part XIII, describe how the organization reports conservati	on easements in its revenue and expense sta	atement and
	balance sheet, and include, if applicable, the text of the footn	ote to the organization's financial statements	that describes the
	organization's accounting for conservation easements.		
Par			Other Similar Assets.
	Complete if the organization answered "Yes" of		
1a	If the organization elected, as permitted under FASB ASC 95	·	
	of art, historical treasures, or other similar assets held for pub		erance of public
	service, provide in Part XIII the text of the footnote to its finan		
b	If the organization elected, as permitted under FASB ASC 95	•	
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furthera	ance 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 trea	_	ain, provide the
	following amounts required to be reported under FASB ASC	<u>*</u>	_
a	Revenue included on Form 990, Part VIII, line 1		· · · · · · · · · · · · · · · · · · ·
b	Assets included in Form 990, Part X		\$

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection thems (check all that apply): a Prublic schibblion d Loan or exchange program b Scholarly research c Preservation for future generations d Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII. Suring 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 Mo Part VI Escrow and Custodial Arrangements. Complete if the organization any entry that is not be provided on Form 990, Part X, line 21. 1a Is the organization any entry trusties, custodian or other intermediary for contributions or other assets not included on Form 990, Part X line 21. 1a Is the degrapation arrangement in Part XIII and complete the following table: C Beginning balance 1c	Par	t III Organizations Maintaining	Collections of	Art, Hist	orical T	reasures	or Oth	ner Similar <i>A</i>	Assets (c	ontin	ued)
a Public exhibition d Lean or exchange program b Scholarly research c Preservation for future generations d Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XXIII. 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to risse funds rather than to be maintained as part of the organization's collection? \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	3	Using the organization's acquisition, accessi	on, and other records	s, check an	y of the fo	llowing that m	nake sign	ificant use of its			
b Scholarly research e Other		collection items (check all that apply):									
c Presentation for future generations 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 breasures, or other similar assats to be said to raise burnds rather than to be maintained as part of the organization's collection? \\ 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 Is the organization an agent, trustee, ousledian or other intermediary for contributions or other assets not included on Form 990, Part X? If "Yes," explain the arrangement in Part XIII and complete the following table: C Beginning balance C Beginning balance 1	а	Public exhibition		d	Loan o	r exchange p	rogram				
c Preservation for future generations	b	Scholarly research		е	_						
Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.	С	<u> </u>		,	_						-
SVII. S During the year, did the organization solicit or receive donations of art, historical freasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Complete if the organization an asset. Trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X, line 21. Is its the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? If 'Yes,' explain the arrangement in Part XIII and complete the following table: C Beginning balance I d Additions during the year I d d Additions during the year I d blind palance I d d Additions during the year I d blind palance I d d Additions during the year I d blind palance I d d Additions during the year I d blind palance I d d Additions during the year I d blind palance I d d d d d d d d d d d d d d d d d d	4	_	ollections and explain	how they	further the	organization'	s exemp	t purpose in Part			
5 During the year, did the organization solicit or receive donellons of art, historical reasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?			•	,		3					
Section Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. 1a Is the organization angular tustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No If "Yes," explain the arrangement in Part XIII and complete the following table: Laboratory No If "Yes," explain the arrangement in Part XIII and complete the following table: Laboratory L	5		r receive donations o	of art histor	rical treasu	ires or other	similar				
Part IV Escrow and Custodial Arrangements.	•	• •							Пуе	, [No
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? 1b If "Yes," explain the arrangement in Part XIII and complete the following table: C Beginning balance 1	Par				garnzanor	10 00110011011			· · <u> </u>		
990, Part X, line 21. 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Ves No				on Form	990. Pa	art IV. line	9. or re	eported an ar	nount on	Form	ı
1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Ves No If Yes, "explain the arrangement in Part XIII and complete the following table: Amount 1d		•					0, 0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			•
included on Form 990, Part X? b If "Yes," explain the arrangement in Part XIII and complete the following table: C			an or other intermedi	ary for con	tributions (or other asse	te not				
b If "Yes," explain the arrangement in Part XIII and complete the following table: Amount	ıa			-					Πva		l No
c Beginning balance	h								🗀 ie	э _] NO
c Beginning balance d Additions during the year 1e Distributions during the year 1e Ending balance 1et an additions during the year 1e Ending balance 1et an additions during the year 1e Ending balance 1et an additions during the year 1e Ending balance 1et and year	b	ii res, explain the arrangement in Fart Alli	and complete the lon	lowing table	c .			Ι	mount		
d Additions during the year 1d 1d 16 16 16 16 16 16	•	Paginning halance					10	1	inount		
e Distributions during the year f Ending balance 2 Did the organization include an amount on Form 990, Part X, line 21, for escrew or custodial account liability?											
f Ending balance								+			
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?	_						-				
Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.	_	-									1
Complete if the organization answered "Yes" on Form 990, Part IV, line 10. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. Complete if the organization answered "Yes" on Form 990, Part IV, line 10. Complete if the organization answered "Yes" on Form 990, Part IV, line 11.	_	_					-			=	J NO
Complete if the organization answered "Yes" on Form 990, Part IV, line 10. Administrative expenses (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years			. Check here if the ex	planation h	nas been p	rovided on P	art XIII				
Seginating of year balance (a) Current year (b) Prior year (c) Two years back (d) Three years back (e) Four years back	Par		analysmad "Vas"	an Famo	. 000 D	ant IV/ line	10				
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		Complete if the organization									
b Contributions			(a) Current year	(b) Prid	or year	(c) Two years	back	(d) Three years bac	k (e) Fou	r years l	oack
c Net investment earnings, gains, and losses											
losses	b	i									
d Grants or scholarships	С										
e Other expenditures for facilities and programs											
programs	d	Grants or scholarships									
g End of year balance	е	Other expenditures for facilities and									
g End of year balance		programs									
Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment	f	Administrative expenses									
a Board designated or quasi-endowment	g	End of year balance									
b Permanent endowment	2	Provide the estimated percentage of the curr	rent year end balance	e (line 1g, c	olumn (a)) held as:					
c Term endowment	а	Board designated or quasi-endowment	%								
The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations	b	Permanent endowment%									
Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations (ii) Related organizations (iii) Related organizations (iii) Reserved in line 3a(ii), are the related organizations listed as required on Schedule R? 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 (other) (investment) (investment) (c) Accumulated depreciation (d) Book value depreciation 1a Land b Buildings c Leasehold improvements d Equipment 7,171 6,146 1,025 e Other	С	Term endowment%									
organization by: (i) Unrelated organizations		The percentages on lines 2a, 2b, and 2c sho	ould equal 100%.								
(i) Unrelated organizations	3a	Are there endowment funds not in the posse	ssion of the organiza	tion that ar	e held and	l administere	d for the				
(ii) Related organizations		organization by:								Yes	No
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?		(i) Unrelated organizations							3a(i)		
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 (other) (c) Accumulated depreciation (d) Book value (investment) (other) (other		(ii) Related organizations							3a(ii)		
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 (other) (c) Accumulated depreciation (d) Book value (investment) (other) (other	b	If "Yes" on line 3a(ii), are the related organiza	ations listed as requir	ed on Sch	edule R?				3b		
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 (other) (other) (c) Accumulated depreciation (d) Book value (investment) (other) (other) (d) Book value (d) Book value (other) (o	4										
Description of property (a) Cost or other basis (other) (b) Cost or other basis (other) 1a Land	Par										
C Leasehold improvements C C C C C C C C C		Complete if the organization	answered "Yes"	on Form	n 990, Pa	art IV, line	11a. S	ee Form 990	, Part X, I	ine 1	0.
C Leasehold improvements C C C C C C C C C		·	1			-					
b Buildings							. ,		(.,	_	
b Buildings	1a	Land									
c Leasehold improvements 7,171 6,146 1,025 e Other 1,025	_										
d Equipment		· ·									
e Other	_	•				7 171		6 146		1	025
						,, , , , ,		0,140		<u> </u>	JZJ
				. column (F	3). <i>line 10c</i>	:)				1	025

Schedule D (Fo		Eternal Rainfores	st 30-0572051 Page
Part VII	Investments - Other Securities.	000 5 (1)/ 1	441 0 5 000 5 1 7 15 40
	Complete if the organization answered "Yes" on F	orm 990, Part IV, line	e 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-h	eld equity interests		
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
	nn (b) must equal Form 990, Part X, col. (B) line 12.)		
Part VIII	Investments - Program Related.		
	Complete if the organization answered "Yes" on Fe	orm 990, Part IV, line	e 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)Costa	Rica Land	2,981,305	FMV
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total (Colum	on (h) must equal Form 000. Part V. col. (P) line 12.)	2 001 205	

Part IX	Other Assets.

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

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

Part X Other Liabilities.

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

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

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

Part :	XI Reconciliation of Revenue per Audited Financial Statements With Re	venue per Retu	rn.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	a.	
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:		
а	Net unrealized gains (losses) on investments 2a		
b	Donated services and use of facilities		
С	Recoveries of prior year grants		
d	Other (Describe in Part XIII.) 2d		
е	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
С	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		
Part 1	·		turn.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	a.	
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:		
а	Donated services and use of facilities		
b	Prior year adjustments		
С	Other losses		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
С	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	
Part 1		_	
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 III, lines 1a and 4; Part IV, lines 1b and 2b; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part III, lines 1b and 2b; Part I	art V, line 4; Part X, lir	ne
2; Part)	XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional inform	nation.	

Schedule D (Form 990) 2022

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16. Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization Employer identification number Friends of the Children's Eternal Rainforest B0-0572051 General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b. 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to x Yes No award the grants or assistance? For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States. Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.) (b) Number (c) Number of (d) Activities conducted in the (e) If activity listed in (d) is (a) Region (f) Total region (by type) (such as. expenditures for of offices in emplovees. a program service, describe specific type of and investments the region agents, and fundraising, program services, independent investments, grants to recipients service(s) in the region in the region contractors located in the region) in the region Central America and (1) the Caribbean Protect Rainforest 129,542 Program services (2) (3) (4) (5) (6) (7) (8) (10)(11) (12) (13)(14)(15)(16)(17) 129,542 Subtotal Total from continuation

sheets to Part I Totals (add lines 3a and 3b)

129,542

3) 4) 5) 6) 7) 8)	(h) D. a sainti sa	
1) the Caribbean Protection & Edu 54,278 Wire transfers a 2) 3) 4) 5) 6) 7)	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
2) 3) 4) 5) 6) 7)		
(6)		
(4) (5) (6) (7)		
(5) (6) (7) (8)		
(5) (6) (7) (8)		
(6) (7) (8) (9)		
(8)		
(8)		
(10)		
(11)		
(12)		
(13)		
(14)		
(15) (16)		
2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax	1	ı
exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter		

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III Part III can be duplicated if additional space is needed. (a) Type of grant or assistance (b) Region (h) Method of valuation (c) Number of (d) Amount of (e) Manner of (f) Amount of (g) Description recipients cash grant cash noncash of noncash assistance disbursement assistance (book, FMV, appraisal, other) (2) (3) (4) (5) (6) (7) (10) (11) (12) (13) (14) (15) (16) (17) (18)

EEA

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)	Yes	x	No
2	Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)	Yes	x	No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)	Yes	X	No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)	Yes	X	No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)	Yes	X	No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)	Yes	x	No

Schedule F (Form 990) 2022

Schedule F (Forr		30-0572051	Page 5
Part V	Supplemental Information		
	Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, colu		
	amounts of investments vs. expenditures per region); Part II, line 1 (accounting method)		
	Part III, column (c) (estimated number of recipients), as applicable. Also complete this particular control of the control of	art to provide any addition	ıal
	information. See instructions.		
01 Use	of grant monitoring procedures (Part I, line 2)		
<u>01. 056 (</u>	or grant monreoring procedures (rate 1, 11me 2)		
Requests	are made from Monteverde Conservation League for the protection t	hrough land	
purchase	and education on the rainforests in Costa Rica. Periodic reports	are received as	
well as	observation by staff and Board members of mission in action.		

EEA Schedule F (Form 990) 2022

SCHEDULE G (Form 990)

Department of the Treasury

Internal Revenue Service

Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

Friends of the Children's Eternal Rainforest 30-0572051 Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. а Mail solicitations Solicitation of non-government grants Internet and email solicitations f Solicitation of government grants h Phone solicitations Special fundraising events С In-person solicitations d 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, ☐ Yes ☐ No or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (v) Amount paid to (iii) Did fundraiser have (vi) Amount paid to (iv) Gross receipts (i) Name and address of individual (or retained by) (ii) Activity custody or control of (or retained by) or entity (fundraiser) from activity fundraiser listed in contributions? organization col. (i) Yes No 1 2 3 5 6 7 8 9 10 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II

Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more

than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000. (a) Event #1 (b) Event #2 (c) Other events (d) Total events (add col. (a) through Trivia Night None col. (c)) (event type) (total number) (event type) Revenue Gross receipts 15,213 15,213 2 Less: Contributions Gross income (line 1 minus 15,213 15,213 4 Cash prizes Noncash prizes 4,425 Rent/facility costs Direct Expenses Food and beverages Other direct expenses 1,092 1,092 Direct expense summary. Add lines 4 through 9 in column (d) 10 5,517 Net income summary. Subtract line 10 from line 3, column (d) 11 9,696 Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a. (b) Pull tabs/instant (d) Total gaming (add Revenue (a) Bingo (c) Other gaming bingo/progressive bingo col. (a) through col. (c)) Gross revenue 2 Cash prizes Direct Expenses Noncash prizes Rent/facility costs 5 Other direct expenses Yes 6 Volunteer labor Direct expense summary. Add lines 2 through 5 in column (d) Net gaming income summary. Subtract line 7 from line 1, column (d) Enter the state(s) in which the organization conducts gaming activities: 9 Is the organization licensed to conduct gaming activities in each of these states? If "No," explain: 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? If "Yes," explain:

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

Open to Public Inspection

Employer identification number Name of the organization Friends of the Children's Eternal Rainforest 30-0572051 01. Officer, directors, etc. family relationship (Part VI, line 2) A member of the Board is related to the Executive Director. Two of the Directors have a family relationship. 02. Form 990 governing body review (Part VI, line 11) The Form 990 is given to each Board member prior to the filing with the IRS. 03. Conflict of interest policy compliance (Part VI, line 12c) The Organization routinely inquires of its Board if they have a conflict of interest. 04. CEO, executive director, top management comp (Part VI, line 15a) All Board positions are non-compensated positions and as such no independent person review and/or approval is necessary. The Executive Director's salary is determined by comparable compensation for duties performed and is discussed and approved by the Board. 05. Form 990 availability to public (Part VI, line 18) The Organization makes the Form 990 available to the public on their website. The Form 1023 is available to the public upon request. 06. Governing documents, etc, available to public (Part VI, line 19) Only documents required under federal tax law are made publicly available. They are available to the public upon request.

	Federal Supporting Statements	2022	PG01
Name(s) as shown on return			
Friends of the (Children's Eternal Rainforest	3(0-0572051

Form 990, Part VI, Section C, line 17 Statement #017

States where a copy of this Form 990 is required to be filed:

California Colorado Florida Michigan Nevada Oregon Utah