Friends of the Children's Eternal Rainforest



Public Inspection Copy

Form	99	90		Roturn	of Organiza	ation Exempt	From Ind	come	Tax			OMB No. 1	545-0047
FOIII				Neturi				201	19				
(Rev.	January	2020)	Under s	section 501(c)	, 527, or 4947(a)(1)	of the Internal Reve	nue Code (ex	cept pr	ivate foun	dations)) [
Depart	ment of t	he Treasury		Do not en	ter social security	numbers on this forr	n as it may b	e made	public.			Open to	Public
		le Service				0 for instructions an	d the latest ir	nformat	ion.			Inspec	tion
	or the	2019 calendar			- Č		, 2019, ar		<u> </u>			, 20	
		pplicable:		-		Children's Ete	ernal Rain	nfore	st	D Empl	•	ification nu	
	ddress c	-			iends of the							572051	<u> </u>
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	ppiication	n pending			icipal officer: Chelse	a kaiche			H(a) Is this a g			—	
		pt status: X 5	01(c)(3)	as C above $501(c)$ () 🗲 (insert no.)	4947(a)(1) or 5	527		H(b) Are all s	attach a lis			
	/ebsite:				forest.org		021		H(c) Group				
-			corporation		ciation Other		Year of formation	n· 200		State of leg			
Par		Summary						1. 200		office of leg		<u> </u>	
		,	e the organ	ization's missio	on or most significar	t activities: Frie	nds of th	ne Rai	inforest	ר ("דר).	'ER")	is	
_		•	-		-	and inspiring							
Governance					and the Rainf								
rna		-											
Nel	2	Check this box	🕨 🗌 if th	e organization	discontinued its ope	erations or disposed or	f more than 25	5% of its	net assets				
ŭ	3	Number of voti	ng membe	rs of the gover	ning body (Part VI, I	ine 1a) • • • • •				3			6
ŝ	4	Number of inde	ependent v	oting members	of the governing bo	ody (Part VI, line 1b)				4			6
/itie	5	Total number o	findividual	ls employed in	calendar year 2019	(Part V, line 2a)				5			5
Activities &	6	Total number o	f volunteer	s (estimate if n	ecessary) · · ·					6			5
٩	7a	Total unrelated	business r	revenue from F	art VIII, column (C),	line 12 • • • • •				- 7a			0
	b	Net unrelated b	ousiness ta	xable income f	rom Form 990-T, lin	e 39 • • • • • • •				· 7b			0
									Prior Year			Current Ye	ar
	8	Contributions a	-	•	•	• • • • • • • • • • •				,904		14	40,840
Revenue	9	•		•	•,	• • • • • • • • • •			79,922				64,416
eve										147			78
Ř	11		•	. ,		, and 11e) • • • •				578			4,587
	12					column (A), line 12)				,551			09,921
	13				(, column (A), lines	,			12	,000			35,545
				•	column (A), line 4)	olumn (A), lines 5-10)			4.0	055			0
es					benefits (Part IX, co	Diumn (A), lines 5-10)			40	,855		4	47,782
sua			0		mn (D), line 25)		33,074						0
Expenses			• •		es 11a-11d, 11f-24e		<u> </u>		105	,599		11	84,290
ш	18	•		():	egual Part IX, colum	•				,454			67,617
	19	•			1 /					,097			57,696)
es	-				-			Begin	ning of Curr	-		End of Yea	
Net Assets or Fund Balances	20	Total assets (P	art X, line 1	16)					-	,644			38,129
Ass d Ba	21	Total liabilities	(Part X, line	e 26) •••						,022			79,101
Pup	22	Net assets or f	und balanc	es. Subtract li	ne 21 from line 20				773	,622			59,028
Par	t II	Signature	e Block										
						schedules and statements, ation of which preparer has a		my knowl	edge and belie	ef, it is			
	Soncer, a	and complete. Decia				ation of which preparer has a	arry knowledge.						
Cia.			ea Raicl	he									
Sig		Signature of	of officer							Dat	te		
Here	e				ive Director								
		<u> </u>	nt name and ti	ltie	Dreneverts sizes f		Data				DTIN		
Data	4	Print/Type prepa			Preparer's signature		Date		Check	∐ if	PTIN		_
Paic		Jeanette Bax-Kurtz 11-16-2020							self-em	ployed	P00	096490)
-	oarer							irm's EIN 🕨					
Use Only Firm's address 146 Bear Creek Road							P	hone no.					
Mart			turn with th		g MO 63351	tructiona				314-	814-49		X No
					wn above? (see ins arate instructions.								
FULF	aperw	OIN REQUCTION	HULINULIC	e, see me sep	arate ກາວແມ່ນເຫັນການ.							rorm 9	90 (2019)

Form	1990 (2019) Friends of the Children's Eternal Rainforest	30-0572051	Page 2
Pa	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		П
1	Briefly describe the organization's mission:		
	Friends of the Rainforest ("FCER") is committed to our mission of educating	and inspiring	
	children and adults to take action to protect, support, and expand the Rainf		
	children and addits to take action to protect, support, and expand the karning	JOLESC.	
2	Did the organization undertake any significant program services during the year which were not listed on the		
2	prior Form 990 or 990-EZ?	Yes 🛛 No	_
	•		0
•	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program	Π Π	
	services?	···· Yes 👖 No	0
	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, as measur		
	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to o	others,	
	the total expenses, and revenue, if any, for each program service reported.		
4a	(Code:) (Expenses \$146,255 including grants of \$) (Revenue	e \$ 60,982	2)
	Ecotravel: FCER expanded a scientific study abroad curriculum to engage stud	lents in learning	
	about science, peace, tropical ecology, conservation of the environment and	forest's role and	3
	took 60 students and adults including 2 schools on scientific study trips. H		
	program in which it lead 4 trips total with 41 children and 19 adjust in ope		
	arrangement trips to the forest where participants have an opportunity to ex		est
	by staying at its field stations, learn about the rainforest through guided		
	and wildlife observation with experienced naturalists, and learn about Costa		-0
	culture, and cuisine.	Nicun hibtory,	
			<u> </u>
4b	(Code:) (Expenses \$50,057 including grants of \$35,545) (Revenue		_)
	Conservation: FCER provides grants to support, protect, and expand the Child	iren's Eternal	
	Rainforest and surrounding region.		
4c	(Code:) (Expenses \$ 24,340 including grants of \$) (Revenue	e \$ 3,434	4)
	Education and Outreach/Awareness: FCER expanded a scientific study abroad cu	urriculum to engag	je Je
	students in learning about science, peace, tropical ecology, conservation of		
	forest's role in all of these making it available globally online. In additi		
	provided support to schools and individual children seeking to become engage		
	and supporting the forest. FCER conducted community outreach to raise awarer		
	relating to rainforests and global conservation including presentations on o		
	tropical ecology, deforestation, wildlife corridors and biodiversity to 642 classrooms and 1,376 individual students and 1,346 adults were engaged in economic		
		lucation eriorts	
	independent from these presentations.		
4d		`	
<u> </u>	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses 220,652		
EEA		Form 990	(2019)

Form 990 (2	2019
Part IV	Ī

019) Friends of the Children's Eternal Rainforest Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	x	
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		x
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		L
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		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	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			
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
10	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		<u>x</u>
10	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,	10		
	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	x	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	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		х
е	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		х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII ••••••••••••••••••••••••••••••••••	12a		x
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If			
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional • • • • • • • •	12b		x
13	Is the organization a school described in section $170(b)(1)(A)(ii)$? If "Yes," complete Schedule E \cdots	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		x
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	v	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or		х	
	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		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on	-		
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	x	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III •••••••••••••••••••••••••••••••••	19		x
20 a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		x
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			l
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		х

2				
2	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
3	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		X
4a	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		X
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?	244		
		24c		
d Fo	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? \dots	24d		<u> </u>
5a	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 "Year" complete Schedule 1. Part 1.	25a		
h	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	258		x
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		.,
6	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	250		X
0				
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%	26		
7	controlled entity or family member or any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	20		x
'				
	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		
8	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part	21		X
0	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			
a	"Yes," complete Schedule L, Part IV	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If	200		
Ũ	"Yes," complete Schedule L, Part IV	28c		x
9	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		x
0	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			~
•	conservation contributions? If "Yes," complete Schedule M · · · · · · · · · · · · · · · · · ·	30		x
1	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		x
2	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"	<u> </u>		~
-	complete Schedule N, Part II · · · · · · · · · · · · · · · · · ·	32		x
3	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			~
-	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
4	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.	34		x
5a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	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	35b		
6	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		x
7	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
8	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and			
	19? Note: All Form 990 filers are required to complete Schedule O.	38	х	
Par				
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a			
	Enter the number of Form W-2G included in line 1a. Enter -0- if not applicable			
	Did the organization comply with backup withholding rules for reportable payments to vendors and			

Form 990 (2		Friends	of	the	Children	's	Eternal	Rainforest
Part IV	Checklist of	f Required	l Sc	hedı	iles (contii	nue	ed)	

1c

reportable gaming (gambling) winnings to prize winners?

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Par	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 5				
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? • • • • • • • • • • • • • • • • • • •	2b	x	L	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions)				
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		x	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in 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	<u> </u>	
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		x	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		x	
C Ca	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	0.0			
L	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		x	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	Ch			
-		6b		<u> </u>	
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		v	
h	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7a 7b		<u>x</u>	
b	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	10			
С	required to file Form 8282? • • • • • • • • • • • • • • • • • • •	7c		v	
d	If "Yes," indicate the number of Forms 8282 filed during the year	10		x	
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
e f	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e 7f		X V	
	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		X	
g h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? • • • • • • • • • • • • • • • • • • •	79 7h		X	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	- 11		x	
Ū	sponsoring organization have excess business holdings at any time during the year?	8		v	
9	Sponsoring organizations maintaining donor advised funds.			x	
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:	0.0			
a	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				
11	Section 501(c)(12) organizations. Enter:	1			
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 12b				
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		x	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or				
	excess parachute payment(s) during the year?	15		x	
	If "Yes," see 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		x	
	If "Yes," complete Form 4720, Schedule O.				

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Pa	rt VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "N	lo"		
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			_
	Check if Schedule O contains a response or note to any line in this Part VI			. X
Sec	tion 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 6			
	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 6			
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, or 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		x
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a		x
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		x
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		x
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 in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	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 in 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		x
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			
	with a taxable entity during the year?	16a		x
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			
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 Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,			
	and financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	Chelsea Raiche (314)941-1257, 1324 Clarkson Clayton Center No 312, Ballwin, MO 63011			

Form 990 (20	19) Friends of the Children's Eternal Rainforest	30-0572051	Page 7
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Com	pensated Employe	es, 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 withir	n the	
organization's	tax year		

• List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than

\$100,000 of reportable compensation from the organization and any related organizations.

List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

				((C)					
(A)	(B)				sition			(D)	(E)	(F)
Name and title	Average					han one	,	Reportable	Reportable	Estimated amount
	hours	box, unless person is both an officer and a director/trustee)						compensation	compensation	of other
	per week							from the organization	from related organizations	compensation from the
	(list any hours for	or o	Ins	Officer	Ke	em Hig	For	(W-2/1099-MISC)	(W-2/1099-MISC)	organization and
	related	Individual trustee or director	Institutional trustee	icer	Key employee	ploy	Former			related organizations
	organizations	tor tor	onal		ploy	ee				
	below	ıstee	trust		e	Ipens				
	dotted line)		e			Highest compensated employee				
(1) Sarah Craig	<u>3.00</u>									
Treasurer		х		х				0	0	0
(2) Norm_Shore	0.25									
Board Member		х						0	0	0
(3) Teresa Crossland	<u>3.00</u>									
Vice Chair		х		х				0	0	0
(4) David Robnak	<u>3.00</u>									
Secretary		х		х				0	0	0
(5) Patrick Osborne	<u>1.00</u>									
Board Member		Х						0	0	0
(6) Margaret Eisenberger	10.00									
Chair		x		X				0	0	0
(7) Chelsea Raiche	<u>20.00</u>									
Executive Director				х				22,729	0	0
<u>(8)</u>										
<u>(9)</u>										
<u> </u>										
(10)										
(11)										
<u>(12)</u>										
<u>(13)</u>										
<u>(14)</u>										

Form 990 (2019)

Friends of the Children's Eternal Rainforest

30-0572051

Section A. Officers, Directors, I	rustees, Key Emplo	byees,	and		nesi (C)	t Com	pen	sated Employees	(continued)	<u> </u>		
(A) Name and title	(B) Average hours per week	box	, unles	eck m s per	son is	han one s both ar /trustee)		(D) Reportable compensation from the	(E) Reportable compensation from related		(F) iimated ar of othe compensa	er ation
	(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)		from the ganizatior ted organ	n and
(15)												
(16)												
										+		
										1		
										-		
(20)										+		
										+		
(22)												
(23)										+		
										-		
(25)										+		
			•••	•••			• •			<u> </u>		
c Total from continuation sheets to Part V d Total (add lines 1b and 1c) · · · · ·	/II, Section A	•••		•••	•••	· · ·	: •	22,729	0			0
2 Total number of individuals (including but r reportable compensation from the organiz	not limited to those lis						mor		-			
											Yes	0 No
3 Did the organization list any former officer			-	, or	high							
employee on line 1a? <i>If "Yes," complete S</i>For any individual listed on line 1a, is the s				• and	•••					. 3	-	x
organization and related organizations gre												
individual · · · · · · · · · · · · · · · · · · ·				••			• •			. 4		x
5 Did any person listed on line 1a receive or	•		-			-				-		
for services rendered to the organization? Section B. Independent Contractors	If Yes, complete Sc	cneaule	e J 10	or su	cn p	erson				. 5		X
1 Complete this table for your five highest co	ompensated indepen	dent co	ontra	ctors	s tha	at recei	ved	more than \$100,00)0 of			
compensation from the organization. Repo	ort compensation for	the cal	enda	ır ye	ar e	nding	with	or within the organ	ization's tax year.			
(A) Name and busin								(B) Description of servic	es	(C Compe	;) Insation	
2 Total number of independent contractors (received more than \$100,000 of compensation			hose ▶		ed al	bove)	who					

Form 99		,	ldren's Eterna	l Rainforest		30-05720	51 Page 9
Part	VIII	Statement of Revenue					_
		Check if Schedule O contains a response or	note to any line in this				<u> [</u>
				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a	Federated campaigns 1	a				
0	b	Membership dues • • • • • • • • • 1	b				
ants unts	c	Fundraising events 1	c 5,744				
อัย	d	Related organizations • • • • • • • 1					
iifts ar Al	e	Government grants (contributions) • • 1	e				
Contributions, Gifts, Grants and Other Similar Amounts	f	All other contributions, gifts, grants,					
tion sr Si		and similar amounts not included above 1	f 135,096				
othe	g	Noncash contributions included in					
nd 0		lines 1a-1f • • • • • • • • • • • • • • • • • • •	g \$ 6,945				
<u>вО</u>	h	Total. Add lines 1a-1f	<u> </u>	140,840			
			Business Code				
e	2a	Ecotourism Rainforest	561520	60,982	60,982		
[®] Zic	b	Education Rainforest	611600	2,189	2,189		
Sei	c	Awareness Rainforest	611710	1,245	1,245		
Program Service Revenue	d		_				
ngo R	е		_				
Ł		All other program service revenue • • • • •					
	g	Total. Add lines 2a-2f		64,416			
	3	Investment income (including dividends, interes					
		other similar amounts)		78			78
	4	Income from investment of tax-exempt bond pro					
	5	Royalties					
	0	(i) Real	(ii) Personal				
		Gross rents					
		Less: rental expenses • • 6b Rental income or (loss) 6c					
		Rental income or (loss) 6c Net rental income or (loss) • • • • • • • • • • • • • • • • • • •	 ▶				
			-				
	7a	Gross amount from (i) Securities sales of assets	(ii) Other				
		other than inventory					
e	b	Less: cost or other basis and sales expenses • • 7b					
enu	c	Gain or (loss) · · · · · 7c					
Other Revenue		Net gain or (loss)	· · · · · · · •				
erl		Gross income from fundraising				-	
oth		events (not including \$ 5,744					
		of contributions reported on line					
		1c). See Part IV, line 18 · · · · · · · ·	Ba 12,261				
	b	Less: direct expenses	Bb 7,674				
	c	Net income or (loss) from fundraising events		4,587			4,587
	9a	Gross income from gaming					
		activities, See Part IV, line 19 • • • • • •	Эа				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities	<u></u>				
	10a	Gross sales of inventory, less					
			0a				
		5 E	0b				
	c	Net income or (loss) from sales of inventory	<u></u> ►				
			Business Code				
e	11a		-				
lan	b						
Miscellanous Revenue	C		-				
Mis		All other revenue	L				
	<u>е</u> 12	Total. Add lines 11a-11d Total revenue. See instructions		200.001	CA 41C	^	A
	14			209,921	64,416	0	4,665

D19) Friends of the Children's Eternal Rainforest Statement of Functional Expenses Part IX

Page	10
i ugo	

	Check if Schedule O contains a response or note to a	ny line in this Part IX			
	ot include amounts reported on lines 6b, 7b,	(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising
,	b, and 10b of Part VIII.		expenses	general expenses	expenses
1	Grants and other assistance to domestic organizations				
~	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
~	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and				
	foreign individuals. See Part IV, lines 15 and 16 · · · ·	35,545	35,545		
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
~	trustees, and key employees	22,729	17,047	2,273	3,40
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
-	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	20,825	9,145		11,68
8	Pension plan accruals and contributions (include				
~	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
0	Payroll taxes	4,228	2,543	220	1,46
1	Fees for services (nonemployees):				
a	Management				
b	Legal • • • • • • • • • • • • • • • • • • •	429		418	1
C	Accounting	3,150		3,150	
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.)				
2	Advertising and promotion				
3	Office expenses	15,031	4,897	4,510	5,62
4	Information technology	7,007	3,479	327	3,20
5	Royalties				
6		5,400	3,780	828	79
7	Travel	132,168	132,168		
8	Payments of travel or entertainment expenses				
_	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings				
0					
21	Payments to affiliates				
2	Depreciation, depletion, and amortization	300	300		
3		1,995		1,995	
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	Program	11,037	11,037		
b	Facilities and Equipment	119		119	
С	Charges and Fees	7,338	531	8	6,79
d	Telephone	316	180	43	9
е	All other expenses				
5	Total functional expenses. Add lines 1 through 24e	267,617	220,652	13,891	33,07
6	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				
	following SOP 98-2 (ASC 958-720)				

Form 990 (2019)	Friends	of	the	Children's	Eternal	Rainforest	
Dort V	Balanaa Sha	4						1

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Page 11

Par		Balance Sneet			_
		Check if Schedule O contains a response or note to any line in this Part X			<u></u>
			(A)		(B)
			Beginning of year		End of year
	1	Cash - non-interest-bearing	2,086	1	215,827
	2	Savings and temporary cash investments	147,589	2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	34,462	4	33,040
	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	
S	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	2,819
As	9	Prepaid expenses and deferred charges	9,518	9	2,953
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 7, 171			
	b	Less: accumulated depreciation 10b 5,246	2,225	10c	1,925
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11	595,000	13	2,981,305
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11 · · · · · · · · · · · · · · · · · ·	1,764	15	260
	16	Total assets. Add lines 1 through 15 (must equal line 33)	792,644	16	3,238,129
	17	Accounts payable and accrued expenses	4,401	17	2,088
	18	Grants payable • • • • • • • • • • • • • • • • • • •		18	
	19	Deferred revenue		19	77,013
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
es	22	Loans and other payables to any current or former officer, director,			
iliti		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 · · · · · · · · · · · · · · · · · ·	14,621	25	
	26	Total liabilities. Add lines 17 through 25	19,022	26	79,101
		Organizations that follow FASB ASC 958, check here 🛛 🕨 🕱			
sec		and complete lines 27, 28, 32, and 33.			
anc	27	Net assets without donor restrictions	708,912	27	3,125,988
Bal	28	Net assets with donor restrictions	64,710	28	33,040
pu		Organizations that do not follow FASB ASC 958, check here			
Fu		and complete lines 29 through 33.			
or	29	Capital stock or trust principal, or current funds		29	
sets	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	
Vet.	32	Total net assets or fund balances	773,622	32	3,159,028
2	33	Total liabilities and net assets/fund balances	792,644	33	3,238,129

EEA

Form **990** (2019)

Form	990 (2019) Friends of the Children's Eternal Rainforest 3	0-057205	1	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				. x
1	Total revenue (must equal Part VIII, column (A), line 12)	1		209,	921
2	Total expenses (must equal Part IX, column (A), line 25)	2		267,	617
3	Revenue less expenses. Subtract line 2 from line 1	3		(57,	696)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		773,	622
5	Net unrealized gains (losses) on investments	5	2,	386,	305
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		56,	797
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B))	10	З,	159,	028
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				<u>· 🗌 </u>
				Yes	No
1	Accounting method used to prepare the Form 990: X Cash Cacrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		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		x
	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				
	Single Audit Act and OMB Circular A-133?		3a		x
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		
			-	000 /	

Form 990 (2019)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Public Charity Status and Public Support

OMB No. 1545-0047

2019

Open to Public

Inspection

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

Attach to Form 990 or Form 990-EZ.

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

Nam	lame of the organization Employer identification number											
	_	s of the Children's Eterr					30-057205					
Pa	art I	Reason for Public Charit	y Status (All or	ganizations must co	omplete	this part.) See instructions.					
The	orga	nization is not a private foundation beca	ause it is: (For lines	1 through 12, check only	one box.)							
1	Ц	A church, convention of churches, or a	association of churc	ches described in section	170(b)(1) 170	(A)(i).						
2	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)											
3		A hospital or a cooperative hospital se	ervice organization of	described in section 170	(b)(1)(A)(ii	i).						
4												
	hospital's name, city, and state:											
5												
	_	section 170(b)(1)(A)(iv). (Complete F	,									
6	Ц	A federal, state, or local government of	•			• •						
7		An organization that normally receives			ernmental ι	unit or from	the general public					
	_	described in section 170(b)(1)(A)(vi).	,									
8	Ц	A community trust described in section		,								
9		An agricultural research organization			•		• •					
		or university or a non-land-grant colleg	ge of agriculture (se	e instructions). Enter the	e name, city	/, and state	of the college or					
		university:	(4) " 00	4/00/ 511 15								
10	Х	An organization that normally receives										
		receipts from activities related to its ex		•	. ,							
		support from gross investment income					m businesses					
		acquired by the organization after Jun			,							
11	Н	An organization organized and operat	•									
12	Ш	An organization organized and operat	•	•			•					
		of one or more publicly supported orga Check the box in lines 12a through 12										
	а	Type I. A supporting organization				•		J.				
	a	the supported organization(s) the		•		-	,					
		supporting organization. You must			y of the une							
	b	Type II. A supporting organization	-		ite support	ed organiz	ation(s) by baying					
	U	control or management of the sup	•			-	.,					
		organization(s). You must compl			30113 1141 0		anage the supported					
	с	Type III functionally integrated.			action with	and function	onally integrated with					
	Ŭ	its supported organization(s) (see		•								
	d	Type III non-functionally integra	,	-								
	-	that is not functionally integrated.		• ·		•						
		requirement (see instructions). Yo				•						
	е	Check this box if the organization	•	•	•		vpe II, Type III					
		functionally integrated, or Type III										
	f	Enter the number of supported organi	-									
	g	Provide the following information about	ut the supported org	anization(s).								
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization	(iv) Is the o	rganization	(v) Amount of monetary	(vi) Amount of				
				(described on lines 1-10	listed in you docum	Ir governing	support (see	other support (see				
				above (see instructions))	docum	ient?	instructions)	instructions)				
					Yes	No						
(A)												
(~)												
(B)												
(0)												
(C)	0											
(D)												
(<u> </u>												
(E)												
Tota	al											

Schedule A (Forr	n 990 or 990-EZ) 2019	Friends o	of the	Children's	Eternal	Rainforest	30-0572051	Page 2
Part II	Support Schedule	for Organiz	ations	Described i	n Section	s 170(b)(1)(A)(iv)	and 170(b)(1)(A)(vi)	
	(Complete only if yo	u checked t	he box	on line 5, 7, c	or 8 of Par	t I or if the organiz	ation failed to qualify unde	er
	Part III If the organi	zation fails t		fy under the t	acte lietad	bolow ploase co	nnloto Dart III.)	

Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

	ction A. Public Support						
Cal	endar year (or fiscal year beginning in) 🕨	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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						
See	ction B. Total Support	1					
	endar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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. (se	ee instructions)			12	
13	First five years. If the Form 990 is for the org	ganization's fir	st, second, thir	d, fourth, or fift	h tax year as a	section 501(c)	(3)
	organization, check this box and stop here						►
	ction C. Computation of Public Support						
	Public support percentage for 2019 (line 6, c	.,	-	.,,		14	%
	Public support percentage from 2018 Sched					15	%
16a	33 1/3% support test - 2019. If the organization						
_	box and stop here. The organization qualifie						_
k	33 1/3% support test - 2018. If the organiza						
	this box and stop here. The organization qua		• • • •	-			
17a	10%-facts-and-circumstances test - 2019.	-					
	10% or more, and if the organization meets t						
	Part VI how the organization meets the "facts			•	•		
	organization						_
k	10%-facts-and-circumstances test - 2018.	-					ne
	15 is 10% or more, and if the organization m					•	
	Explain in Part VI how the organization meet					-	-
40	supported organization						▶ ∐
18	Private foundation. If the organization did n						. –
							🕨 📋

Schedule A (Form 990 or 990-EZ) 2019

(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.)

	ction A. Public Support						
Cal	endar year (or fiscal year beginning in) 🕨	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")	86,066	62,834	134,087	98,904	140,840	522,731
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	28,005	129,427	40,023	80,101	64,416	341,972
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	114,071	192,261	174,110	179,005	205,256	864,703
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons	34,620	29,067	81,197	60,263	735	205,882
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						
С	Add lines 7a and 7b	34,620	29,067	81,197	60,263	735	205,882
8	Public support. (Subtract line 7c from						
	line 6.)						658,821
	ction B. Total Support						
Cal	endar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9	Amounts from line 6	114,071	192,261	174,110	179,005	205,256	864,703
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						
	royalties, and income from similar sources ••	277	90	75	1,198	78	1,718
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b	277	90	75	1,198	78	1,718
11	Net income from unrelated business						
	activities not included in 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.)	114,348	192,351	174,185	180,203	205,334	866,421
14	First five years. If the Form 990 is for the org				•		,
<u> </u>	organization, check this box and stop here						· · · · ► 🗋
	ction C. Computation of Public Suppor			(f))		45	0/
	Public support percentage for 2019 (line 8, c	().		() /		15	76.04 %
_	Public support percentage from 2018 Schedu					16	67.29 %
	ction D. Computation of Investment In Investment income percentage for 2019 (line			o 12 ookume ((f))	17	0.00
17 40							0.00 %
	Investment income percentage from 2018 So					18	0.00 %
199	33 1/3% support tests - 2019. If the organize						
h	17 is not more than 33 1/3%, check this box a	-					
IJ	33 1/3% support tests - 2018. If the organize						
20	line 18 is not more than 33 1/3%, check this I Private foundation. If the organization did n	-	-	-		• • •	=
20	rivate iounuation. It the organization did h		011111111111111111111111111111111111111				· · · · 🕨 🗋

	le A (Form 990 or 990-EZ) 2019 Friends of the Children's Eternal Rainforest 30-05720	51	P	age 4
Par				
	(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete			
	and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, co		•	
-	Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Pa	art V.)		
Sect	ion A. All Supporting Organizations			
			Yes	No
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.	1		
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).	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer			
	(b) and (c) below.	3a		
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.	3b		
с	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.	3c		
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 (b) and (c) below.	4a		
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.	4b		
с	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.	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes,"			
	answer (b) and (c) 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).	5a		
h	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?	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to			
Ũ	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.	6		
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 or 990-EZ).	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7?			
0	If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more	0		
3 d	disqualified persons as defined in section 4946 (other than foundation managers and organizations described			
		00		
L	in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which	01-		
_	the supporting organization had an interest? If "Yes," provide detail in Part VI .	9b		
С	Did a disqualified person (as defined in 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 .	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section			
	4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated			
_	supporting organizations)? If "Yes," answer 10b below.	10a		
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.)	10b		
EEA	Schedule A (Form 990 (or 990-E	Z) 2019

Schedule A (Form 990 or 990-EZ) 2019 Friends of the Children's Eternal Rainforest	30-0572051	P	Page 5
Part IV Supporting Organizations (continued)		Vee	N
11 Has the organization accepted a gift or contribution from any of the following persons?		Yes	No
a A person who directly or indirectly controls, either alone or together with persons describe			
below, the governing body of a supported organization?	11a		
b A family member of a person described in (a) above?	11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, pro Section B. Type I Supporting Organizations	ovide detail in Part VI . 110	;	
		Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the			
regularly appoint or elect at least a majority of the organization's directors or trustees at al	•		
tax year? If "No," describe in Part VI how the supported organization(s) effectively operate			
controlled the organization's activities. If the organization had more than one supported or	-		
describe how the powers to appoint and/or remove directors or trustees were allocated an	• • • •		
organizations and what conditions or restrictions, if any, applied to such powers during the	e tax year. 1		
2 Did the organization operate for the benefit of any supported organization other than the s	supported		
organization(s) that operated, supervised, or controlled the supporting organization? If "Ye	es," explain in Part		
VI how providing such benefit carried out the purposes of the supported organization(s) th	at operated,		
supervised, or controlled the supporting organization.	2		
Section C. Type II Supporting Organizations			
		Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a major	-		
or trustees of each of the organization's supported organization(s)? If "No," describe in Pa	art VI how control		
or management of the supporting organization was vested in the same persons that contro	olled or managed		
the supported organization(s).	1		
Section D. All Type III Supporting Organizations			
4 Did the experimentian provide to each of its supported experimentians, but the last device fither	fifth month of the	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the			
organization's tax year, (i) a written notice describing the type and amount of support prov	÷ .		
year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification,			
organization's governing documents in effect on the date of notification, to the extent not p			

- 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).
- 3 By reason of the relationship described in (2), 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 supported organizations played in this regard.

Section 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 instructions). 1
- **a** The organization satisfied the Activities Test. Complete **line 2** below.
- **b** The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).
- 2 Activities Test. Answer (a) and (b) below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- Did the activities described in (a) 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.
- 3 Parent of Supported Organizations. Answer (a) and (b) below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
- Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each b of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

3b Schedule A (Form 990 or 990-EZ) 2019

2a

2b

3a

2

3

Yes

No

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Org	ganiz	ations			
1 Check here if the organization satisfied the Integral Part Test as a qualifying t	rust o	n Nov. 20, 1970 (explair	n in Part VI). See		
instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.					
Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year		
		(A) FIIOI Teal	(optional)		
1 Net short-term capital gain	1				
2 Recoveries of prior-year distributions	2				
3 Other gross income (see instructions)	3				
4 Add lines 1 through 3.	4				
5 Depreciation and depletion	5				
6 Portion of operating expenses paid or incurred for production or					
collection of gross income or for management, conservation, or					
maintenance of property held for production of income (see instructions)	6				
7 Other expenses (see instructions)	7				
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8				
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)		
1 Aggregate fair market value of all non-exempt-use assets (see					
instructions for short tax year or assets held for part of year):					
a Average monthly value of securities	1a				
b Average monthly cash balances	1b				
c Fair market value of other non-exempt-use assets	1c				
d Total (add lines 1a, 1b, and 1c)					
e Discount claimed for blockage or other					
factors (explain in detail in Part VI):					
2 Acquisition indebtedness applicable to non-exempt-use assets	2				
3 Subtract line 2 from line 1d.	3				
4 Cash deemed held for exempt use. Enter 1-1/2% 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 .035.	6				
7 Recoveries of prior-year distributions	7				
8 Minimum Asset Amount (add line 7 to line 6)	8				
Section C - Distributable Amount			Current Year		
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1				
2 Enter 85% of line 1.	2				
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3				
4 Enter greater of line 2 or line 3.	4				
5 Income tax imposed in prior year	5				
6 Distributable Amount. Subtract line 5 from line 4, unless subject to					
emergency temporary reduction (see instructions).					
7 Check here if the current year is the organization's first as a non-functionally	integra	ated Type III supporting	organization (see		
instructions).	5				

Friends of the Children's Eternal Rainforest

Schedule A (Form 990 or 990-EZ) 2019

Schedule A (Form 990 or 990-EZ) 2019

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Page 6

Schedu Par	t V Type III Non-Functionally Integrated 509(a)(3)			2051 Page 7
Sec	tion D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exem	npt purposes		
2	Amounts paid to perform activity that directly furthers exempt	purposes of supported		
	organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes	s of supported organizati	ons	
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the	organization is respons	ive	
	(provide details in Part VI). See instructions.			
_ 9	Distributable amount for 2019 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			
s	ection E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019_
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019			
	(reasonable cause required - explain in Part VI). See			
	instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
b	From 2015			
C	From 2016			
d	From 2017			
	From 2018			
f	Total of lines 3a through e			
	Applied to underdistributions of prior years			
	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from			
	Section D, line 7: \$			
a	Applied to underdistributions of prior years			
	Applied to 2019 distributable amount			
-	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2020. Add lines 3j and 4c.			
8	Breakdown of line 7:			
	Excess from 2015			
	Excess from 2016			
	Europe from 0047			
	F (0010			
	Excess from 2018 Excess from 2019			
EEA			Cabaal	lle A (Form 990 or 990-EZ) 2019
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	990 or 990-EZ) 2019 Pa
Part VI	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Par
	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, 2
	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, 990-EZ, or 990-PF)

Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2019

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

 Name of the organization
 Employer identification number

 Friends of the Children's Eternal Rainforest
 30-0572051

 Organization type (check one):
 30-0572051

Filers of:	Section:
Form 990 or 990-EZ	X 501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

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

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

General Rule

X 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 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- □ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year .

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

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

SCHE	DULE D	
(Form	990)	

Supplemental Financial Statements

SCHEDULE D		Supplemen	tal Financial Statements		OMB No. 1545-0047
(Form 990)		► Complete if the or Part IV, line 6, 7, 8, 9,	2019		
Dener	twent of the Treesury	►	Open to Public		
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form9	90 for instructions and the latest information	on.	Inspection
Name	of the organization			Employer ident	ification number
Fri	ends of the C	hildren's Eternal Rainforest		30-057	72051
Pa		-	inds or Other Similar Funds or Accou	ints.	
	Complete	if the organization answered "Yes" on	Form 990, Part IV, line 6.		
			(a) Donor advised funds	(b)	Funds and other accounts
1	Total number at en	d of year • • • • • • • • • • • • • • • • • • •			
2	Aggregate value of	contributions to (during year)			
3	Aggregate value of	grants from (during year)			
4		end of year			
5	-	n inform all donors and donor advisors in wr	-		
	-	nization's property, subject to the organizatio	-		···· 🗌 Yes 📋 No
6	-	-	visors in writing that grant funds can be used		
		purposes and not for the benefit of the donor			
Da	<u> </u>	ssible private benefit?			Yes 🗌 No
Га		e if the organization answered "Yes" or	Earm 000 Part IV line 7		
1		ervation easements held by the organization			
•		f land for public use (e.g., recreation or educ		a historically i	mportant land area
	Protection of na		Preservation of	•	•
	Preservation of				
2			conservation contribution in the form of a con	servation	
_	•	ast day of the tax year.			eld at the End of the Tax Year
а		nservation easements		. 2a	
b	Total acreage restri	icted by conservation easements		. 2b	
с		vation easements on a certified historic struc	ture included in (a)	. 2c	
d	Number of conserv	ation easements included in (c) acquired aft	ter 7/25/06, and not on a		
	historic structure lis	sted in the National Register		- 2d	
3	Number of conserv	ation easements modified, transferred, relea	ased, extinguished, or terminated by the orgar	nization during	the
	tax year ►				
4	Number of states w	where property subject to conservation easer	ment is located		
5	Does the organizat	ion have a written policy regarding the perio	dic monitoring, inspection, handling of		
	violations, and enfo	prcement of the conservation easements it h	olds?		···· 🗌 Yes 🗌 No
6	Staff and volunteer	hours devoted to monitoring, inspecting, ha	ndling of violations, and enforcing conservation	on easements	during the year
_	•	—			
7		es incurred in monitoring, inspecting, handlin	ng of violations, and enforcing conservation ea	sements durir	ng the year
~	►\$			D)/!)	
8			satisfy the requirements of section 170(h)(4)(
~	and section 170(h)				···· 🗌 Yes 📋 No
9			e easements in its revenue and expense state		
			e to the organization's financial statements that	al describes in	е
Pa		ounting for conservation easements. zations Maintaining Collections	of Art, Historical Treasures, or O	ther Simil	ar Assets
		te if the organization answered "Yes" of			
1a			not to report in its revenue statement and bal	ance sheet wo	orks
	-		c exhibition, education, or research in furthera		
		Part XIII the text of the footnote to its financ			
b			to report in its revenue statement and balance	e sheet works	of
-	•		xhibition, education, or research in furtheranc		
		ng amounts relating to these items:			
					\$
					\$

		· · ·			
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the				
	following amounts required to be reported under FASB ASC 958 relating to these items:				
а	Revenue included on Form 990, Part VIII, line 1	\$			
b	Assets included in Form 990, Part X	' \$			

	Ile D (Form 990) 2019 Friends of the					30-0572		Page 2
Par	t III Organizations Maintaining		•				ssets (co	ontinued)
3	Using the organization's acquisition, accession	, and other records,	check any of th	e following that ma	ake signifi	cant use of its		
	collection items (check all that apply):							
а	Public exhibition		d 🗌	Loan or exchange	program	S		
b	Scholarly research		е 🗌	Other				
с	Preservation for future generations							
4	Provide a description of the organization's colle	ections and explain h	ow they further	the organization's	exempt p	ourpose in Part		
	XIII.							
5	During the year, did the organization solicit or r	eceive donations of	art, historical tre	easures, or other si	imilar			
	assets to be sold to raise funds rather than to b						. Yes	s 🗌 No
Par	t IV Escrow and Custodial Arrai		-					
	Complete if the organization a	answered "Yes"	on Form 990), Part IV, line	9, or re	ported an amo	ount on F	orm
	990, Part X, line 21.					-		
1a	Is the organization an agent, trustee, custodiar	or other intermediar	v for contribution	ons or other assets	not			
							🗌 Yes	s ∏ No
b	If "Yes," explain the arrangement in Part XIII ar							
						Am	nount	
с	Beginning balance				. 10			
d								
e	, laaniono aanng nio joan							
f								
2a	Did the organization include an amount on For				· · _		· Yes	s 🗌 No
b	If "Yes," explain the arrangement in Part XIII. C				-			
	t V Endowment Funds.							
	Complete if the organization a	answered "Yes"	on Form 99) Part IV line	10			
			I				(2) [2017	veere beek
12	Beginning of year balance	(a) Current year	(b) Prior yea	r (c) Two year	S DACK	(d) Three years back	(e) Four	years back
1а ь								
b	-							
С	Net investment earnings, gains, and							
-								
d	Grants or scholarships							
е	Other expenditures for facilities and							
	programs							
f	Administrative expenses						_	
g	End of year balance							
2	Provide the estimated percentage of the currer	, ,	line 1g, column	(a)) held as:				
а	Board designated or quasi-endowment	· · · · · · · · · · · · · · · · · · ·						
b	Permanent endowment %	0						
С	Term endowment							
	The percentages on lines 2a, 2b, and 2c shoul	•						
3a	Are there endowment funds not in the possess	ion of the organizatio	on that are held	and administered	for the		,	
	organization by:							Yes No
	(i) Unrelated organizations						- 3a(i)	
	(ii) Related organizations						• 3a(ii)	
b	If "Yes" on line 3a(ii), are the related organizati	ons listed as required	d on Schedule I	₹? • • • • • • • •			. 3b	
4	Describe in Part XIII the intended uses of the c		ment funds.					
Par	t VI Land, Buildings, and Equip							10
	Complete if the organization a	answered "Yes"	on ⊢orm 990	J, Part IV, line	11a. Se	ee ⊢orm 990, F	art X, lír	ie 10.
	Description of property	(a) Cost or othe		Cost or other basis		Accumulated	(d) Bool	k value
		(investme	ent)	(other)	d	epreciation		
1a	Land	••						
b	Buildings	••						
С	Leasehold improvements	· ·						
d	Equipment	• •		2,671		2,671		
е	Other ••••••••••••••••••••••••••••••••••••	s -		4,500		2,575		1,925
Total	. Add lines 1a through 1e. (Column (d) must eq	ual Form 990, Part X	(, column (B), lii	ne 10c.) • • • • •		►		1,925

Schedule D (Form		ternal Rainfore	st 30-	-0572051	Page 3
Part VII	Investments - Other Securities.				
	Complete if the organization answered "Yes" on Fo	orm 990, Part IV, lin	e 11b. See Form	i 990, Part X, I	line 12.
	(a) Description of security or category (including name of security)	(b) Book value		(c) Method of valuation or end-of-year market va	
(1) Financial of	lerivatives				
(2) Closely-he	ld equity interests				
(3) Other					
(A)					
(B)					
(C)					
(D)					
(E)					
(F)					
(G)					
(H)					
	n (b) must equal Form 990, Part X, col. (B) line 12.) 🛛 • • • • • 🕨				
Part VIII	Investments - Program Related.				
	Complete if the organization answered "Yes" on Fo	rm 990, Part IV, lin	e 11c. See Form	990, Part X, I	ine 13.
	(a) Description of investment	(b) Book value		(c) Method of valuation or end-of-year market va	
(1)Costa R	Rica Land	2,981,305	FMV		
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
	n (b) must equal Form 990, Part X, col. (B) line 13.) 🛛 • • • • • 🕨	2,981,305			
Part IX	Other Assets.				
	Complete if the organization answered "Yes" on Fo	orm 990, Part IV, lin	e 11d. See Form	i 990, Part X, I	line 15.
	(a) Description			(b) Boo	ok value
(1)Securit	y Deposit				260
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
	n (b) must equal Form 990, Part X, col. (B) line 15.)				260
Part X	Other Liabilities. Complete if the organization answered "Yes" on Follower 10 June 25.	orm 990, Part IV, lin	e 11e or 11f. See	e Form 990, P	art X,
4					
1. (1) Federal in	(a) Description of liability (b) Boo				
(1) Federal ii					
(2)					
(3) (4)					
(')					

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

(5) (6) (7) (8) (9)

		30-0572051	Page 4					
Pa	rt XI Reconciliation of Revenue per Audited Financial Statements With Revenue per	er Return.						
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.							
1	Total revenue, gains, and other support per audited financial statements	1						
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.) · · · · · · · · · · · · · · · · · · ·							
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.) • • • • • • • • • • • • • • • • • • •	5						
Do	Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.							
Pa		s per Return.						
Pa	rt XII Reconciliation of Expenses per Audited Financial Statements With Expenses Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	s per Return.						
1		s per Return.						
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	-						
1	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements	-						
1 2	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25:	-						
1 2 a	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements	-						
1 2 a b	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	-						
1 2 a b c	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements	-						
1 2 b c d	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)							
1 2 b c d e	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments 2a Other losses 2c Other (Describe in Part XIII.) 2d Add lines 2a through 2d	1 2e						
1 2 b c d e 3	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1	1 2e						
1 2 b c d 8 3 4	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.Total expenses and losses per audited financial statementsAmounts included on line 1 but not on Form 990, Part IX, line 25:Donated services and use of facilitiesPrior year adjustmentsOther lossesOther (Describe in Part XIII.)Add lines 2a through 2dSubtract line 2e from line 1Amounts included on Form 990, Part IX, line 25, but not on line 1:Investment expenses not included on Form 990, Part VIII, line 7bOther (Describe in Part XIII.)Add lines 1Amounts included on Form 990, Part IX, line 25, but not on line 1:Investment expenses not included on Form 990, Part VIII, line 7bOther (Describe in Part XIII.)	1 2e						
1 2 6 7 8 8 4 8 4	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities 2a Prior year adjustments 2b Other losses 2c Other (Describe in Part XIII.) 2d Add lines 2a through 2d 2d Subtract line 2e from line 1 4a	1 2e						
1 2 b c d e 3 4 a b c 5	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.Total expenses and losses per audited financial statementsAmounts included on line 1 but not on Form 990, Part IX, line 25:Donated services and use of facilitiesPrior year adjustmentsOther lossesOther (Describe in Part XIII.)Add lines 2a through 2dSubtract line 2e from line 1Amounts included on Form 990, Part IX, line 25, but not on line 1:Investment expenses not included on Form 990, Part VIII, line 7bOther (Describe in Part XIII.)Add lines 1Amounts included on Form 990, Part IX, line 25, but not on line 1:Investment expenses not included on Form 990, Part VIII, line 7bOther (Describe in Part XIII.)	1 2e 3						

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

SCHEDULE F (Form 990)	Statement of Activities Outside the United States	s OMB No. 1545-0047
	Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 1	6. 2019
Department of the Treasury	Attach to Form 990.	Open to Public
Internal Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.	Inspection
Name of the organization		Employer identification number
Friends of the C	hildren's Eternal Rainforest	30-0572051
	Information on Activities Outside the United States. Complete if the organization a D, Part IV, line 14b.	nswered "Yes" on
1 For grantmaker	s. 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	
award the grants	or assistance?	X Yes 🗌 No
2 For grantmaker outside the Unite	s . Describe in Part V the organization's procedures for monitoring the use of its grants and other ass ad States.	sistance

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
Central America and					
(1) the Caribbean			Program services	Protect Rainforest	220,652
_(2)					
_(3)					
_(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal					220,652
b Total from continuation sheets to Part I					220,032
c Totals (add lines 3a and 3b)		1			220,652

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

Schedule F (Form 990) 2019

Friends of the Children's Eternal Rainforest

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Page **2**

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			Central America and						
(1)			the Caribbean	Protection &	35,545	Wire transfe			
(2)									
(3)									
4)			_						
5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									
I	by the IRS, or for which t	he grantee or counsel has	above that are recognized as chariti provided a section 501(c)(3) equiva	lency letter					1
3	Enter total number of oth	er organizations or entities		••••			•		e F (Form 990) 20

Schedule F (Form 990) 2019

Part III

Friends of the Children's Eternal Rainforest Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

30-0572051

Page 3

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, othe
)							
)							
)							
)							
)							
)							
)							
)							
)							
)							
)							
?)							
3)							
)							
i)							
i)							
')							
8)							

Schedule F (Form 990) 2019 Friends of the Children's Eternal Rainforest
Part IV Foreign Forms

Page 4	4
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	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)	П	Yes	X No

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, colum		
	amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); F Part III, column (c) (estimated number of recipients), as applicable. Also complete this part information. See instructions.		
<u>01. Use (</u>	of grant monitoring procedures (Part I, line 2)		
<u>A writte</u>	n request for funds is submitted to FCER. Grants are distributed by	FCER to the	
Grantee	for the specified use. When the funds are spent, the Grantee Organi:	zation sends a	
report i	emizing how the funds were used for the intended purpose.		

SCHEDULE G	Supplemen	ital Informatio	n Regard	ing Fund	raising or Gan	ning Act	ivities	OMB No. 1545-0047		
(Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	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.									
Name of the organization		ie te minine.gem e					Employer ide	ntification number		
Friends of the Chi	ildren's Et	ernal Rainfo	rest				30-05	72051		
Part I Fundraisin	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.										
a 🗌 Mail solicitations										
b Internet and email	solicitations		f∏s	Solicitation of	government grants					
c – Phone solicitations	s		g 🗌 s	Special fundra	aising events					
d 🗌 In-person solicitati	ions				-					
2a Did the organization I	have a written or	oral agreement wit	h any individ	ual (including	g officers, directors,	trustees,				
or key employees list	ed in Form 990, F	⊃art VII) or entity in	connection v	with profession	onal fundraising ser	vices?	Y	es 🗌 No		
b If "Yes," list the 10 hig	ghest paid individ	uals or entities (fun	draisers) pur	suant to agre	eements under whic	ch the fundr	aiser is to be			
compensated at least	t \$5,000 by the or	rganization.								
(i) Name and address of or entity (fundrai		(ii) Activity	(iii) Did fund custody or contribu	control of	(iv) Gross receipts from activity	(or ret fundrais	ount paid to ained by) ser listed in	(vi) Amount paid to (or retained by) organization		
			Vee	Ne		C	ol. (i)			
1			Yes	No						
2										
3										
4										
5										
6										
7										
8										
9										
10										
Fotal										

registration or licensing.

Friends of the Children's Eternal Rainforest

30-0572051 Page 2

	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

		gioss receipts greater than	ψ3,000.			
			(a) Event #1 Trivia Night	(b) Event #2	(c) Other events None	(d) Total events (add col. (a) through
			(event type)	(event type)	(total number)	col. (c))
an						
Revenue	1	Gross receipts	18,005			18,005
Re						
	2	Less: Contributions	5,744			5,744
	3	Gross income (line 1 minus line 2)	10.001			10.061
		inie 2) · · · · · · · · · · · · · · · · · ·	12,261			12,261
	4	Cash prizes	250			250
	5	Noncash prizes				
	_					
Direct Expenses	6	Rent/facility costs				
xper	7	Food and beverages				
ст Ст	•					
Dire	8	Entertainment				
	9	Other direct expenses	7,424			7,424
	10	Direct expense summary. Add lines	1 through Ω in column (d)			7,674
	11	Net income summary. Subtract line	•		-	4,587
Pa		I Gaming. Complete if the o				
		\$15,000 on Form 990-EZ,	line 6a.			
е			(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (add
Revenue			(-7 5	bingo/progressive bingo	(4) * 5 5	col. (a) through col. (c))
Re	1	Gross revenue				
	-					
6	2	Cash prizes				
Direct Expenses						
xpe	3	Noncash prizes				
ect E		Rent/facility costs				
Dire	4	Rent/facility costs				
	5	Other direct expenses				
			Yes %	Yes %	Yes %	
	6	Volunteer labor	No	No No	No	
	-	Direct eveness A LLL	O through 5 in action (1)			
	7	Direct expense summary. Add lines	2 through 5 in column (d)		•••••	
	8	Net gaming income summary. Subtr	act line 7 from line 1, colum	ın (d)		
			,			
9		ter the state(s) in which the organizati				
a		the organization licensed to conduct g		···· Ves 📙 No		
b	If "	No," explain:				
10a	We	ere any of the organization's gaming li	censes revoked, suspende	d, or terminated during the t	ax year?	Yes 🗌 No
b		Yes," explain:	· ·		-	

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.

Department of the Treasury Internal Revenue Service Name of the organization

OMB No. 1545-0047 **Open to Public** Attach to Form 990 or 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.

Inspection Employer identification number

g

30-0572051

Friends of the Children's Eternal Rainforest

01. Officer, directors, etc. family relationship (Part VI, line 2)

The Secretary of the Board is related to the Executive Director.

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

07. Explanation of other changes in net assets or fund balances (Part XI, line 9)

Accrual to Cash Basis of Accounting Conversion from Books to Form 990

	 I					
	Federal Supporting Statements				2019 PG01	
Name(s) as shown on return Friends of the Children's Eternal Rainforest				Tax ID Number 3 0	Tax ID Number 30-0572051	
					ement #017	
States where a copy of this Form 990 is required to be filed:						
California Colorado Florida Michigan Nevada Oregon Utah	a					
FOR YOUR RECORDS ONLY PG01						
	Form 990	- Schedule D - Investments -	Part VI – Line : <u>Other</u>	le Stat	ement #D1e	
Description of Investme Land Improvemen	ent	Cost/basis (Investment) 0	Cost/basis (Other) 4,500	Depr 2,575	Book Value 1,925	
Total		0	4,500	2,575	1,925	