



**Florida Department of Environmental Protection
CITIZEN SUPPORT ORGANIZATION
2021 LEGISLATIVE REPORT
(pursuant to Section 20.058 Florida Statutes)**

Citizen Support Organization (CSO) Name: Friends of St. Joseph Bay Preserves, Inc.

Mailing Address: 3915 State Road 30-A, Port St. Joe, FL 32456

Telephone Number: 850-229-1787

Website Address (*required if applicable*): www.stjosephbaypreserve.org

Check to confirm your Code of Ethics is posted conspicuously on your website.

Statutory Authority:

Section 20.2551, F.S., Citizen support organizations; use of property; audit; public records; partnerships. In summary, the statute specifies the organizational requirements, operational parameters, duties of a CSO to support the Department of Environmental Protection (Department), or individual units of the Department, use of Department property, audit requirements, public records requirements, and authorizes public-private partnerships to enhance lands managed by the Department.

Section 20.058, F.S., Citizen support and direct-support organizations. In summary, the statute specifies the organizational requirements to submit an annual report each year for each designated CSO and to post that information on the Departments website.

YOUR MISSION AND LAST CALENDAR YEAR'S PROGRAM ACCOMPLISHMENTS:

CSO's Mission: *Consistent with your Articles and Bylaws*

The Friends of St. Joseph Bay Preserves has been established to protect, preserve, and support the St. Joseph Bay Buffer Preserve and the St. Joseph Bay Aquatic Preserve. The Friends of the Preserves raise funds and provide volunteer services to help manage the Preserves and to improve public understanding and enjoyment of the Buffer Preserve and the Bay.

Describe Last Calendar Year's Results Obtained: *Brag! List or discuss the past calendar year's accomplishments and contributions. Cite specific support from last calendar year's Annual Program Plan.*

Due to COVID issues and closures Friends of St. Joseph Bay, were severely restricted in their abilities to sponsor fundraising events. The biannual Bay Day had to be cancelled due to closure of offices and Visitor Centers in order to follow CDC and DEP guidelines.

Describe the CSO's Plans for the Next Three Calendar Years: Sponsoring Bay Day in February and October is Friends largest contribution to raising funds for the Buffer and Aquatic Preserves. The disappointment of COVID restrictions having passed is a great relief to the Board of Directors, membership, and staff of the Preserves.

Sponsoring the Halloween Tram Tour turned out to be very entertaining ride through the Preserve in the dark and it had an educational component. There is an expectation that this event will continue and grow throughout the next three years.

School groups are encouraged to visit the Buffer and learn about the operations, maintenance, and park services offered.

The Board of Directors are open to sponsoring new events. With a new Educational and Outreach Specialist at the Buffer Preserve working with present staff ore events seem a distinct possibility.

CSO's LAST CALENDAR YEAR STATISTICS:

Total Number of CSO General Membership: 160

Total Number of Board of Directors: 9

Total Volunteer Hours for the Board of Directors (Work with your ORCP volunteer manager): 140

ORCP & CSO RELATIONSHIP:

Keep the summary simple. Save time. Don't duplicate by describing accomplishments and contributions in the summary. Brag in the above Results Obtained. Describe the relationship here.

Site Manager's Comments on the CSO & ORCP Relationship and Support:

Provide your perspective on

- *Changing developments of the managed area provided by the CSO.*
- *Effectiveness of the organization in fulfilling their purpose to support the managed area(s).*
- *Effectiveness of the Board of Directors in completing their Annual Program Plan.*
- *The relationship between ORCP and CSO What went well? Are there areas of improvement?*

The present members of the Board of Directors of the Buffer and Aquatic Preserves is an awesome group. They are willing to put the time in to help improve the Preserves. This group met challenges head-on and kept moving forward. The entire group, especially the President, feels free to talk about any issues, questions, or concerns they might have. Their willingness to work, plan for events help create an atmosphere of a partnership. Our staff certainly appreciates all this board does for the Preserves.

CSO President's Comments on the CSO & ORCP Relationship and Support:

Provide your perspective on the relationship between ORCP and CSO. What went well? Are there areas of improvement?

We are so fortunate to have an incredible and outstanding Site Manager to work with. He is extremely supportive of the Friends' Board of Directors and the general membership. We work hand-in-hand to provide positive interactions between the Board, members, and staff of the Preserves. The Site Manager is always open to new ideas, new events, and finding ways to engage the public and to promote and educate the public.

SUMMARIZE FINANCIAL ACTIVITY FOR LAST CALENDAR YEAR, SPECIFIC MANAGED AREA(S) SUPPORT:

Program Service Expenses *are costs related to providing your organization's programs or services in accordance with your mission. For CSO's provide expenses that directly support the managed area(s). For established nonprofit organizations, program service expenses generally represent most of the overall expense of the organization. For the last calendar year provide totals \$ for each that apply.*

Building improvement, construction or renovations	\$595.48
Cultural resources (e.g., historic structure restoration/ renovation)	\$0
Natural resources (e.g., native plants, natural lands restoration)	\$0
Maintenance equipment (e.g., mowers, chippers, blowers, chainsaws)	\$0
Other facilities and landscape maintenance	\$0
Vehicles (e.g., trucks/cars, UTVs, golf carts, accessible devices, etc.)	\$986.07
Amenities (e.g., water fountains, benches, picnic tables, recreational equipment, kiosks etc.)	\$0
Managed area employees or volunteers support (e.g., interns, training, uniforms, awards, or	\$206.83
Big ticket visitor center exhibits or interpretation updates	\$0
Managed area exhibits, displays, signage	\$0
Managed area publications, brochures, maps, etc.	\$0
Programing/interpretation support material purchases	\$0
Other program services	\$0
Total Program Service Expenses	\$1,788.38

Total Operating Expenses (Overhead including fees, memberships, postage, rent, utilities, etc.) **\$330.84**

Visitor Services Revenue

Managed area gift shops, craft stores and concession sales	\$0
Merchandise sales (e.g., plants, firewood, ice, t-shirts, hats, etc.)	\$0
Programs and Special Events (e.g., fundraising workshops, seasonal events, concerts, etc.)	\$767.71
Vending (e.g., drink machines, penny press, laundry, WIFI, etc.)	\$295.99
Rentals (e.g., bikes, canoe, kayak, SUPs, etc.)	\$0
Donation boxes	\$783.00
Other visitor services revenue	\$0
Total Visitor Services Revenue	\$1846.70

Other Revenue

Public Interest Funding	\$0
Other Revenue	\$0

Balance

Beginning Net Assets	\$5,636.11
Ending Net Assets	\$9,597.58

CSO AUDIT:

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

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

This information is complete to the best of my knowledge pursuant to Section 20.058 Florida Statutes			
Title	Name	Signature	Date
CSO President	Linda Palma	<i>Linda Palma</i>	6/9/2021
ORCP Site Manager	Dylan Shoemaker	<i>Dylan Shoemaker</i>	6/9/2021

- CSO's Code of Ethics is attached
- CSO has attached the most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N Receipt. All IRS Form 990's must be *complete* with Part III Program Service and *all* appropriate Schedules (A, O and others as appropriate). If filing an IRS extension, attach the IRS 8868 receipt and the most recent 990 and schedules.

Forms 990 / 990-EZ Return Summary

For calendar year 2020, or tax year beginning _____, and ending _____

73-1664447

Friends of St Joseph Bay Preserves

Net Asset / Fund Balance at Beginning of Year 102,288

Revenue

Contributions	<u>5,546</u>	
Program service revenue	<u>10,266</u>	
Investment income	<u>100</u>	
Capital gain / loss		
Fundraising / Gaming:		
Gross revenue		
Direct expenses		
Net income		
Other income		

Total revenue 15,912

Expenses

Program services		
Management and general		
Fundraising		

Total expenses 12,373

Excess / (deficit) 3,539

Changes 2

Net Asset / Fund Balance at End of Year 105,829

Reconciliation of Revenue

Total revenue per financial statements	_____
Less:	
Unrealized gains	_____
Donated services	_____
Recoveries	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total revenue per return	<u>_____</u>

Reconciliation of Expenses

Total expenses per financial statements	_____
Less:	
Donated services	_____
Prior year adjustments	_____
Losses	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total expenses per return	<u>_____</u>

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>102,288</u>	<u>105,829</u>	
Liabilities			
Net assets	<u><u>102,288</u></u>	<u><u>105,829</u></u>	<u>3,541</u>

Miscellaneous Information

Amended return _____
 Return / extended due date 11/15/21
 Failure to file penalty _____

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-0047

Form 8879-EO

For calendar year 2020, or fiscal year beginning ... 2020, and ending ... 20

2020

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization or person subject to tax

Taxpayer identification number

Friends of St Joseph Bay Preserves

73-1664447

Name and title of officer or person subject to tax

Lynda White Treasurer

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 4 columns: Line number, Form type, Description, and Amount. Includes rows for Form 990, Form 990-EZ, Form 1120-POL, Form 990-PF, Form 8868, Form 990-T, and Form 4720. Total revenue for Form 990-EZ is 15,912.

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

Under penalties of perjury, I declare that I am an officer of the above organization or I am a person subject to tax with respect to (name of organization), (EIN) and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize Shepard Accounting & Tax Services to enter my PIN 12345 as my signature. Enter five numbers, but do not enter all zeros.

on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax }

Date } 06/18/21

Part III Certification and Authentication

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

59070754321

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature } Lorra L. Phillips, CPA

Date } 06/18/21

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Form 8879-EO (2020)

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

} Do not enter social security numbers on this form, as it may be made public.

} Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2020 calendar year, or tax year beginning _____, and ending _____		
B Check if applicable:	C Name of organization	
<input type="checkbox"/> Address change	Friends of St Joseph Bay Preserves Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 3915 CR 30 A City or town, state or province, country, and ZIP or foreign postal code Port St Joe FL 32456	
<input type="checkbox"/> Name change		D Employer identification number
<input type="checkbox"/> Initial return		73-1664447
<input type="checkbox"/> Final return/terminated		E Telephone number
<input type="checkbox"/> Amended return		850-229-1787
<input type="checkbox"/> Application pending	F Group Exemption Number <input type="checkbox"/>	
G Accounting Method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) <input type="checkbox"/>		
I Website: <u>stjosephbaypreserves.org</u>		
J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other _____		
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ u \$ 15,912		

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

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

	Description	Line	Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	5,546
	2 Program service revenue including government fees and contracts	2	10,266
	3 Membership dues and assessments	3	
	4 Investment income	4	100
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c Less: direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	15,912	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	1,041
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	11,332
17 Total expenses. Add lines 10 through 16	17	12,373	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	3,539
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	102,288
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	2
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	105,829

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2020)

Part II Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	47,777	22	51,318
23 Land and buildings	54,511	23	54,511
24 Other assets (describe in Schedule O)	0	24	
25 Total assets	102,288	25	105,829
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	102,288	27	105,829

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

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

What is the organization's primary exempt purpose?

See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 See Schedule O			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a		9,665
29			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a		
30			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a		
31 Other program services (describe in Schedule O)			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a		1,475
32 Total program service expenses (add lines 28a through 31a)	32		11,140

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
John Ehrman Past President	0.00	0	0	0
Lynda White Treasurer	0.00	0	0	0
March Ard Secretary	0.00	0	0	0
Lillian Hughes Director	0.00	0	0	0
Nancy Thomson Director	0.00	0	0	0
Dusty Alford Director	0.00	0	0	0
Linda Palma President	0.00	0	0	0
Tim Nelson Director	0.00	0	0	0
Richard Trahan Director	0.00	0	0	0
Jim Penrod Director	0.00	0	0	0

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

Table with columns for question number, question text, and Yes/No columns. Rows include questions 33 through 45b regarding organizational activities, financials, and compliance.

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	<input checked="" type="checkbox"/>

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

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

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

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	<input checked="" type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	<input checked="" type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?	49b	<input type="checkbox"/>

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

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

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

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

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

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

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

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

Sign Here	Signature of officer <u>Lynda White</u> Type or print name and title	Date <u>Treasurer</u>
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Paid Preparer Use Only	Print/Type preparer's name Lorra L. Phillips, CPA	Preparer's signature Lorra L. Phillips, CPA	Date 06/19/21	Check <input type="checkbox"/> if self-employed	PTIN P00171203
	Firm's name } <u>Shepard Accounting & Tax Services</u>	Firm's EIN } <u>46-4298731</u>			
	Firm's address } <u>P.O. Box 1605</u> <u>Crawfordville, FL 32326</u>			Phone no. <u>850-926-9802</u>	

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2020

Department of the Treasury
Internal Revenue Service

U Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

Friends of St Joseph Bay Preserves

Employer identification number

73-1664447

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations 1
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) St Joseph Bay State Buffer Preserve (DEP)	73-1664447	6	X		1,329	10,003
(B)						
(C)						
(D)						
(E)						
Total					1,329	10,003

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2019 Schedule A, Part II, line 14 15 %

16a 33 1/3% support test—2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test—2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included 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.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

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

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

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

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

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

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

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
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 of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	
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 responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2020 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, 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 2020 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization Friends of St Joseph Bay Preserves	Employer identification number 73-1664447
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Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	
Office Expense	\$ 152
Annual Meeting	\$ 37
Website Maintenance	\$ 4,432
Vounteer Event	\$ 204
Festival & Special Events	\$ 4,753
Dues & Subscriptions	\$ 276
Supplies	\$ 421
Bank Service Charges	\$ 3
Training/Education	\$ 45
Non-investment Depreciation	\$ 1,009
Total	\$ 11,332

Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

Description	Amount
rounding	\$ 2

Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
	\$ 22,350	\$ 23,359
Less Accumulated Depreciation	\$ 22,350	\$ 23,359
Total	\$ 0	\$ 0

Name of the organization

Employer identification number

Friends of St Joseph Bay Preserves

73-1664447

Form 990-EZ, Part III - Primary Exempt Purpose

To Restore the land, Protect the Water Preserve for the Future, Returning the land to its natural state which creates a sheet flow instead of man-made ditches which is extremely important to cleaning the water coming down the watersheds before they enter the bay.

Form 990-EZ, Part III, Line 28 - First Accomplishment

The purpose of the Friends of St. Joseph Bay Preserves is to support the goals of the managers of the Preserves, to assist them with specific tasks and to show support by raising funds to be used to make improvements to the Preserves. By sponsoring Bay Day two times a year, Friends increase their awareness of how the Buffer Preserve and the Aquatic Buffer Preserve works to make the health of St. Joseph Bay pristine as possible. COVID issues severely restricted Bay Day and any other events throughtout the year.

Form 990-EZ, Part III, Line 31 - All Other Accomplishment

Recovery from closures due to COVID has finally begun for the Board of Directors. With their scheduled monthly meetings suspended due to COVID the group is anxious to resume meeting in July 2021. Planning for the October Bay Day is a priority. They are also hoping to continue a new event for Halloween (Haunted Tram Ride).

Form **4562**
 Department of the Treasury
 Internal Revenue Service (99)

Depreciation and Amortization
 (Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2020

Attachment Sequence No. **179**

Name(s) shown on return: Friends of St Joseph Bay Preserves Identifying number: 73-1664447

Business or activity to which this form relates: Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,040,000
2	Total cost of section 179 property placed in service (see instructions)	2	1,009
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,590,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,040,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	8,114
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	0
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	13	8,114

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	1,009
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2020	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/>		

Section B—Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,009
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2020)

73-1664447

Federal Asset Report

FYE: 12/31/2020

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
7-year GDS Property:									
9	Polaris-Ranger EV	1/15/20	1,009		X	0	7 HY 200DB	0	1,009
			<u>1,009</u>			<u>0</u>		<u>0</u>	<u>1,009</u>
Prior MACRS:									
1	Chairs-Waller Enterprises	7/08/13	1,384		X X	0	7 HY 200DB	1,384	0
2	Storage Cabinet	3/05/13	327		X X	0	7 HY 200DB	327	0
3	Trailer	8/23/13	6,403		X X	0	5 HY 200DB	6,403	0
6	Landscaping	4/25/18	3,385		X	0	15 HY 150DB	3,385	0
			<u>11,499</u>			<u>0</u>		<u>11,499</u>	<u>0</u>
Other Depreciation:									
5	Lot-country club	4/27/17	49,582			49,582	0 -- Land	0	0
8	Lot - Country Club-survey/title	3/07/18	4,929			4,929	0 -- Land	0	0
	Total Other Depreciation		<u>54,511</u>			<u>54,511</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>54,511</u>			<u>54,511</u>		<u>0</u>	<u>0</u>
Listed Property:									
4	Electric Vehicle	11/28/14	10,851		X	5,426	5 MQ200DB	10,851	0
			<u>10,851</u>			<u>5,426</u>		<u>10,851</u>	<u>0</u>
	Grand Totals		77,870			59,937		22,350	1,009
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>77,870</u>			<u>59,937</u>		<u>22,350</u>	<u>1,009</u>

73-1664447

FL Asset Report

FYE: 12/31/2020

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	FL Prior	FL Current	Federal Current	Difference Fed - FL
7-year GDS Property:								
9	Polaris-Ranger EV	1/15/20	1,009	0	0	1,009	1,009	0
			<u>1,009</u>	<u>0</u>	<u>0</u>	<u>1,009</u>	<u>1,009</u>	<u>0</u>
Prior MACRS:								
1	Chairs-Waller Enterprises	7/08/13	1,384	692	1,353	31	0	-31
2	Storage Cabinet	3/05/13	327	164	320	7	0	-7
3	Trailer	8/23/13	6,403	3,202	6,403	0	0	0
6	Landscaping	4/25/18	3,385	0	3,385	0	0	0
			<u>11,499</u>	<u>4,058</u>	<u>11,461</u>	<u>38</u>	<u>0</u>	<u>-38</u>
Other Depreciation:								
5	Lot-country club	4/27/17	49,582	49,582	0	0	0	0
8	Lot - Country Club-survey/title	3/07/18	4,929	4,929	0	0	0	0
	Total Other Depreciation		<u>54,511</u>	<u>54,511</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>54,511</u>	<u>54,511</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Listed Property:								
4	Electric Vehicle	11/28/14	10,851	5,426	10,851	0	0	0
			<u>10,851</u>	<u>5,426</u>	<u>10,851</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>77,870</u>	<u>63,995</u>	<u>22,312</u>	<u>1,047</u>	<u>1,009</u>	<u>-38</u>
	Less: Dispositions		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Less: Start-up/Org Expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Net Grand Totals		<u>77,870</u>	<u>63,995</u>	<u>22,312</u>	<u>1,047</u>	<u>1,009</u>	<u>-38</u>

73-1664447

AMT Asset Report

FYE: 12/31/2020

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
7-year GDS Property:									
9	Polaris-Ranger EV	1/15/20	1,009		X	0	7 HY 200DB	0	1,009
			<u>1,009</u>			<u>0</u>		<u>0</u>	<u>1,009</u>
Prior MACRS:									
1	Chairs-Waller Enterprises	7/08/13	1,384	X	X	0	7 HY 200DB	1,384	0
2	Storage Cabinet	3/05/13	327	X	X	0	7 HY 200DB	327	0
3	Trailer	8/23/13	6,403	X	X	0	5 HY 200DB	6,403	0
6	Landscaping	4/25/18	3,385		X	0	15 HY 150DB	3,385	0
			<u>11,499</u>			<u>0</u>		<u>11,499</u>	<u>0</u>
Other Depreciation:									
5	Lot-country club	4/27/17	0			0	0 HY	0	0
8	Lot - Country Club-survey/title	3/07/18	0			0	0 HY	0	0
	Total Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Listed Property:									
4	Electric Vehicle	11/28/14	10,851		X	5,426	5 MQ200DB	10,851	0
			<u>10,851</u>			<u>5,426</u>		<u>10,851</u>	<u>0</u>
	Grand Totals		23,359			5,426		22,350	1,009
	Less: Dispositions and Transfers		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>23,359</u>			<u>5,426</u>		<u>22,350</u>	<u>1,009</u>

73-1664447

Bonus Depreciation Report

FYE: 12/31/2020

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
1	Chairs-Waller Enterprises	7/08/13	1,384		1,384	0	0	0
2	Storage Cabinet	3/05/13	327		327	0	0	0
3	Trailer	8/23/13	6,403		6,403	0	0	0
4	Electric Vehicle	11/28/14	10,851	100	0	0	5,425	5,426
6	Landscaping	4/25/18	3,385		0	0	3,385	0
9	Polaris-Ranger EV	1/15/20	1,009	100	0	1,009	0	0
Grand Total			<u>23,359</u>		<u>0</u>	<u>1,009</u>	<u>8,810</u>	<u>5,426</u>

73-1664447

Depreciation Adjustment Report

FYE: 12/31/2020

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<u>MACRS Adjustments:</u>						
Page 1	1	1	Chairs-Waller Enterprises	0	0	0
Page 1	1	2	Storage Cabinet	0	0	0
Page 1	1	3	Trailer	0	0	0
Page 1	1	4	Electric Vehicle	0	0	0
Page 1	1	6	Landscaping	0	0	0
Page 1	1	9	Polaris-Ranger EV	1,009	1,009	0
				<u>1,009</u>	<u>1,009</u>	<u>0</u>

73-1664447

Future Depreciation Report**FYE: 12/31/21**

FYE: 12/31/2020

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
1	Chairs-Waller Enterprises	7/08/13	1,384	0	0
2	Storage Cabinet	3/05/13	327	0	0
3	Trailer	8/23/13	6,403	0	0
6	Landscaping	4/25/18	3,385	0	0
9	Polaris-Ranger EV	1/15/20	1,009	0	0
			<u>12,508</u>	<u>0</u>	<u>0</u>
Other Depreciation:					
5	Lot-country club	4/27/17	49,582	0	0
8	Lot - Country Club-survey/title	3/07/18	4,929	0	0
	Total Other Depreciation		<u>54,511</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>54,511</u>	<u>0</u>	<u>0</u>
Listed Property:					
4	Electric Vehicle	11/28/14	10,851	0	0
			<u>10,851</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>77,870</u>	<u>0</u>	<u>0</u>

Asset	Description	Date In Service	Cost	FL
<u>Prior MACRS:</u>				
1	Chairs-Waller Enterprises	7/08/13	1,384	0
2	Storage Cabinet	3/05/13	327	0
3	Trailer	8/23/13	6,403	0
6	Landscaping	4/25/18	3,385	0
9	Polaris-Ranger EV	1/15/20	1,009	0
			<u>12,508</u>	<u>0</u>
<u>Other Depreciation:</u>				
5	Lot-country club	4/27/17	49,582	0
8	Lot - Country Club-survey/title	3/07/18	4,929	0
	Total Other Depreciation		<u>54,511</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>54,511</u>	<u>0</u>
<u>Listed Property:</u>				
4	Electric Vehicle	11/28/14	10,851	0
			<u>10,851</u>	<u>0</u>
	Grand Totals		<u>77,870</u>	<u>0</u>

Form 990	Two Year Comparison Report	2019 & 2020
For calendar year 2020, or tax year beginning _____, ending _____		

Name: Friends of St Joseph Bay Preserves Taxpayer Identification Number: 73-1664447

			2019	2020	Differences	
R e v e n u e	1. Contributions, gifts, grants	1.	3,914		-3,914	
	2. Membership dues and assessments	2.	1,360		-1,360	
	3. Government contributions and grants	3.				
	4. Program service revenue	4.				
	5. Investment income	5.	188		-188	
	6. Proceeds from tax exempt bonds	6.				
	7. Net gain or (loss) from sale of assets other than inventory	7.				
	8. Net income or (loss) from fundraising events	8.				
	9. Net income or (loss) from gaming	9.				
	10. Net gain or (loss) on sales of inventory	10.				
	11. Other revenue	11.				
	12. Total revenue. Add lines 1 through 11	12.		5,462		-5,462
E x p e n s e s	13. Grants and similar amounts paid	13.				
	14. Benefits paid to or for members	14.				
	15. Compensation of officers, directors, trustees, etc.	15.				
	16. Salaries, other compensation, and employee benefits	16.				
	17. Professional fundraising fees	17.				
	18. Other professional fees	18.				
	19. Occupancy, rent, utilities, and maintenance	19.				
	20. Depreciation and Depletion	20.		520		-520
	21. Other expenses	21.		6,434		-6,434
	22. Total expenses. Add lines 13 through 21	22.		6,954		-6,954
	23. Excess or (Deficit). Subtract line 22 from line 12	23.		-1,492		1,492
O t h e r I n f o r m a t i o n	24. Total exempt revenue	24.	5,462		-5,462	
	25. Total unrelated revenue	25.				
	26. Total excludable revenue	26.		188		-188
	27. Total assets	27.		102,288		-102,288
	28. Total liabilities	28.				
	29. Retained earnings	29.		102,288		-102,288
	30. Number of voting members of governing body	30.		11		
	31. Number of independent voting members of governing body	31.		11		
	32. Number of employees	32.		0		
33. Number of volunteers	33.		55			

Form 990	Tax Return History	2020
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Name Friends of St Joseph Bay Preserves	Employer Identification Number 73-1664447
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	2016	2017	2018	2019	2020	2021
Contributions, gifts, grants	7,950	6,686	12,440	3,914		
Membership dues	1,915	4,142	1,965	1,360		
Program service revenue	18,690	22,979	14,002			
Capital gain or loss						
Investment income	939		246	188		
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue	29,494	33,807	28,653	5,462		
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation						
Professional fees	1,110		433			
Occupancy costs			1,432			
Depreciation and depletion	1,237	743	4,265	520		
Other expenses	16,925	13,615	21,379	6,434		
Total expenses	19,272	14,358	27,509	6,954		
Excess or (Deficit)	10,222	19,449	1,144	-1,492		
Total exempt revenue	29,494	33,807	28,653	5,462		
Total unrelated revenue						
Total excludable revenue	19,629	22,979	14,248	188		
Total Assets	81,617	101,066	103,780	102,288		
Total Liabilities						
Net Fund Balances	81,617	101,066	103,780	102,288		

73-1664447

Federal Statements

FYE: 12/31/2020

Form 990-EZ, Part II, Line 23 - Land and Buildings

Description	Beginning of Year	Accumulated Depreciation	End of Year	Accumulated Depreciation
	\$ 54,511	\$	\$ 54,511	\$ 0
Total	\$ 54,511	\$ 0	\$ 54,511	\$ 0

Friends of St. Joseph Bay Preserves

CODE OF ETHICS

Friends of the St. Joseph Bay Preserves, Inc.

CODE OF ETHICS

PREAMBLE:

(1) It is essential to the proper conduct and operation of **Friends of the St. Joseph Bay Preserves, Inc.** (herein "CSO") that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist.

(2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of **Friends of the St. Joseph Bay Preserves, Inc.** board members, officers, and employees in the performance of their official duties.

STANDARDS

The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby.

2. Prohibition of Accepting Compensation Given to Influence a Vote

No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses

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

4. Prohibition of Misuse of Position

A CSO board member, officer, or employee shall not corruptly use or attempt to use one's official position or any property or resource which may be within one's trust, or perform official duties, to secure a special privilege, benefit, or exemption.

5. Prohibition of Misuse of Privileged Information

No CSO board member, officer, or employee shall disclose or use information not available to members of the general public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or benefit of any other person or business entity.

6. Post-Office/Employment Restrictions

A person who has been elected to any CSO board or office or who is employed by a CSO may not personally represent another person or entity for compensation before the governing body of the CSO of which he or she was a board member, officer, or employee for a period of two years after he or she vacates that office or employment position.

7. Prohibition of Employees Holding Office

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

8. Requirements to Abstain From Voting

A CSO board member or officer shall not vote in official capacity upon any measure which would affect his or her special private gain or loss, or which he or she knows would affect the special gain or any principal by whom the board member or officer is retained. When abstaining, the CSO board member or of-

ficer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the CSO board member or officer to file a memorandum before the vote, the memorandum must be filed with the person responsible for recording the minutes of the meeting no later than 15 days after the vote.

9. Failure to Observe CSO Code of Ethics

Failure of a CSO board member, officer, or employee to observe the Code of Ethics may result in the removal of that person from their position. Further, failure of the CSO to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO.