

# Return of Organization Exempt From Income Tax

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

**2015**

**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.

▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A For the 2015 calendar year, or tax year beginning** , 2015, and ending , 20

**B** Check if applicable:

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

**C** Name of organization  
**FRIENDS OF BISCAYNE BAY, INC.**

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
**1277 NE 79th STREET**

City or town, state or province, country, and ZIP or foreign postal code  
**MIAMI, FL 33138-4206**

**D** Employer identification number  
**84:1721430**

**E** Telephone number  
**305-773-9384**

**F** Group Exemption Number ▶

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

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ **N/A**

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

**K** Form of organization:  Corporation  Trust  Association  Other

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

**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 . . . . .

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21																							
Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .															9874.00																																			
	2	Program service revenue including government fees and contracts . . . . .																																																		
	3	Membership dues and assessments . . . . .																																																		
	4	Investment income . . . . .																																																		
	5a	Gross amount from sale of assets other than inventory . . . . .																																																		
	b	Less: cost or other basis and sales expenses . . . . .																																																		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .																																																		
	6	Gaming and fundraising events																																																		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .																																																		
	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) . . . . .																																																		
c	Less: direct expenses from gaming and fundraising events . . . . .																																																			
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .																																																			
7a	Gross sales of inventory, less returns and allowances . . . . .																																																			
b	Less: cost of goods sold . . . . .																																																			
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .																																																			
8	Other revenue (describe in Schedule O) . . . . .																																																			
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶																																																			
Expenses	10	Grants and similar amounts paid (list in Schedule O) . . . . .																																																		
	11	Benefits paid to or for members . . . . .																																																		
	12	Salaries, other compensation, and employee benefits . . . . .																																																		
	13	Professional fees and other payments to independent contractors . . . . .																																																		
	14	Occupancy, rent, utilities, and maintenance . . . . .																																																		
	15	Printing, publications, postage, and shipping . . . . .																																																		
	16	Other expenses (describe in Schedule O) . . . . .																																																		
17	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶																																																			
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .																																																		
	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) . . . . .																																																		
	20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .																																																		
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20 . . . . . ▶																																																		



**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

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .		<input checked="" type="checkbox"/>
<b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .		<input checked="" type="checkbox"/>
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .		
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .		<input checked="" type="checkbox"/>
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		<input checked="" type="checkbox"/>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> <u>D</u>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		<input checked="" type="checkbox"/>
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	<b>38b</b>	
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .	<b>39a</b>	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .	<b>39b</b>	
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
<b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<b>40b</b>	<input checked="" type="checkbox"/>
<b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ _____		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .	<b>40e</b>	<input checked="" type="checkbox"/>
<b>41</b> List the states with which a copy of this return is filed ▶ <u>FLORIDA</u>		
<b>42a</b> The organization's books are in care of ▶ <u>BRUCE MATHESON</u> Telephone no. ▶ <u>305-773-9384</u> Located at ▶ <u>1277 NE 79th STREET MIAMI</u> ZIP + 4 ▶ <u>33138-4206</u>		
<b>b</b> 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)? If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	<b>42b</b>	<input checked="" type="checkbox"/>
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the U.S.? . . . . . If "Yes," enter the name of the foreign country: ▶ _____	<b>42c</b>	<input checked="" type="checkbox"/>
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> _____		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44a</b>	<input checked="" type="checkbox"/>
<b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44b</b>	<input checked="" type="checkbox"/>
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .	<b>44c</b>	<input checked="" type="checkbox"/>
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>44d</b>	
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>45a</b>	<input checked="" type="checkbox"/>
<b>b</b> 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .	<b>45b</b>	<input checked="" type="checkbox"/>

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 . . . . . 

	Yes	No
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 . . . . .

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 . . . . . 

	Yes	No
47		<input checked="" type="checkbox"/>
48		<input checked="" type="checkbox"/>
49a		<input checked="" type="checkbox"/>
49b		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

b If "Yes," was the related organization a section 527 organization? . . . . .

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

f Total number of other employees paid over \$100,000 . . . . . 0

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

d Total number of other independent contractors each receiving over \$100,000 . . . . . 0

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**

<i>Bruce C. Matheson</i> Signature of officer	6/24/2016 Date
BRUCE C. MATHESON PRESIDENT Type or print name and title	

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶		Firm's address ▶	
Firm's address ▶	Phone no.			

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



**Florida Department of Environmental Protection**

**CITIZEN SUPPORT ORGANIZATION  
2016 REPORT  
IMPLEMENTATION OF 20.058 F.S.**

Citizen Support Organization (CSO) Name: **Friends of Biscayne Bay**

Mailing Address: 1277 NE 79th Street Causeway, Miami, FL 33138-4206

Telephone Number: 954-937-4528 Website Address: <https://www.facebook.com/FriendsOfBiscayneBay/>

**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.

**Brief Description of the CSO's Mission:**

**The Friends of Biscayne Bay (FOBB) is a non-profit, citizen support organization whose purpose is to support the Biscayne Bay Aquatic Preserves. FOBB advocates for the bay, supports staff trainings and hosts educational and outreach events.**

**Brief Description of the CSO's Results Obtained:**

**FOBB has supported numerous activities in the aquatic preserve and raised public awareness of issues related to the Biscayne Bay Aquatic Preserve.**

**Brief Description of the CSO's Plans for Next Three Fiscal Years:**

**FOBB will continue to host events, support staff training and raise the public's awareness of issues affecting the preserve.**

- Copy of the CSO's Code of Ethics attached (*Model provided; see CSO 2014 instructions*)**
- Certify the CSO has completed and provided to the Department the organization's most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N/Annual Financial Statement**

# CODE OF ETHICS

## Mission

The Friends of Biscayne Bay (FOBB) is a non-profit, citizen support organization whose purpose is to support the Biscayne Bay Aquatic Preserves. FOBB advocates for the bay, supports staff trainings and hosts educational and outreach events.



## Code of Ethics

Given its mission, the Friends of Biscayne Bay has adopted a code of ethics to guide its board members, committee members and staff in their conduct when acting on behalf of the Biscayne Bay Aquatic Preserve. The Code contains broad principles reflecting the types of behavior the Friends of Biscayne Bay expects towards constituents, donors, employees, peers and the public.

This policy is not intended as a stand-alone policy. It does not embody the totality of ethical standards, nor does it answer every ethical question or issue that might arise. Rather, it is one element of a broader effort to create and maintain a quality organization that gives ethical conduct the highest priority. This Code will be reviewed periodically.

Board members, committee members and staff should:

1. Listen to our stakeholders and make all reasonable efforts to satisfy their needs and concerns within the scope of our mission, and to strive for excellence and innovation and demonstrate professional respect and responsiveness to constituents, donors and others.
2. Make an effort to understand, respect and support our constituents from other cultures, exemplified by the contributions of our staff and executive leadership, and to contribute to an organizational culture that respects the diverse, individual contributions of staff and leadership.
3. Respect the confidentiality of sensitive information about the Biscayne Bay Aquatic Preserve, its members, constituents, donors, board and employees.
4. Comply with applicable federal, state and local laws, regulations and fiduciary responsibilities in an effort to create transparency in all of our operations.
5. For the board of directors, provide credible and effective oversight to the organization's work without personal bias.
6. Not accept commissions, gifts, payments, loans, promises of future benefits or other items of value from anyone who has or may seek some benefit from the Colorado Nonprofit Association

in return, other than occasional gifts of nominal value that are in keeping with good business ethics.

7. Abide by the governing documents and policies of the Biscayne Bay Aquatic Preserve.
8. Be accountable for adhering to this Code of Ethics.
9. Implement and follow a Conflict of Interest Policy.
10. Implement and follow a Whistleblower Policy.
11. Act at all times in accordance with the highest ethical standards and in the best interest of the Biscayne Bay Aquatic Preserve, its members, constituents, donors and reputation.
12. Openly and honestly tell the truth.
13. Honor our commitments and promises to the best of our abilities.
14. Appropriately acknowledge contributions from other individuals and organizations who help facilitate our goals.
15. Not be deceptive in our fundraising activities or in prospecting for new members to join the Biscayne Bay Aquatic Preserve.
16. Advocate for all nonprofit organizations, but not for any specific initiative - being respectful to the sector as a whole.
17. Not lobby with the intent to influence individual candidates.

### **Compliance, Monitoring and Reporting**

The Friends of Biscayne Bay management is responsible for communicating this Code of Ethics to all members of the board of directors, standing committee members, as well as staff, staff interns and staff volunteers and for ensuring its adherence at all times.

Ratified by the Biscayne Bay Aquatic Preserve's Board of Directors on December 10, 2008.  
(Adapted with the permission of The Donors Forum of Chicago)

# **BISCAYNE BAY ACQUATIC PRESERVE CODE OF ETHICS – DISCLOSURE FORM**

**Individually signed copies of this code of ethics is available upon request**