



**Florida Department of Environmental Protection
CITIZEN SUPPORT ORGANIZATION
2025 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

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 mission of The Friends of St. Joseph Bay Preserves shall be to enhance and perpetuate St. Joseph Bay State Buffer Preserve and St. Joseph Bay Aquatic Preserve for the people of Florida and its visitors. To fulfill this mission Friends of St. Joseph Bay Preserves, Inc. shall, on a local basis, assist and advise St. Joseph Bay Preserves in the following ways:

- (a) Develop and maintain general membership support for the purposes of the organization.
- (b) Promote the use, preservation, and enhancement of the preserves through public awareness projects, special events, tours, market research, and joint partnerships with non-profit and profit-making organizations.
- (c) Sponsor research and data gathering projects to support the resource and recreation management needs of St. Joseph Bay State Buffer Preserve and St. Joseph Bay Aquatic Preserve.
- (d) Provide support and recognition programs for the volunteers of St. Joseph Bay State Buffer Preserve and St. Joseph Bay Aquatic Preserve.
- (e) Receive and transfer land, leases, and easements for needs of St. Joseph Bay State Buffer Preserve and St. Joseph Bay Aquatic Preserve.

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.)

Summary of some of the 2025 calendar year activities by The Friends of St. Joseph Bay Preserves

Annual Members Meeting

On Saturday January 18, 2025 the Friends of St. Joseph Bay Preserves held their Annual Members Meeting at the Buffer Visitor Center. The Board members provided homemade chili dishes with all the fixings along with lemonade, teas and various desserts.

The meeting began with introductions and Power Point presentations providing information about the Friends nonprofit Citizen Support Organization for 2024. Board activities were reviewed by the Board President and a report of the 2024 Friends financials were provided by the Treasurer. The Board secretary shared membership benefits and opportunities for people interested in joining the Friends organization.

St. Joseph Bay Aquatic Preserve manager, Megan Christopher, presented a Power Point describing the organization and activities of the Aquatic Preserve followed by Buffer Manager, Dylan Shoemaker, presenting a Power Point overview of the Buffer Preserve 2024 activities and research. The meeting was recessed for lunch and followed with an open Board meeting.

Winter Bay day

On Saturday, February 1, 2025, the Friends of the St. Joseph Bay Preserves held their annual Winter Bay Day fund raiser. Our famous Low Country Shrimp Boil featuring large local Gulf white shrimp, sausage, corn on the cob, small boiled potatoes, coleslaw, garlic buttered bread, and a choice of tea served hundreds of visitors who also enjoyed live music, a fantastic silent auction, a raffle, and our very popular free guided tram tours through the back-wood trails of the Buffer Preserve. An 8AM Audubon bird walk was enjoyed by early visitors.

Historically, the Friends' Bay Day functions as our most important fund-raising event with profits coming largely from the purchase of meals and our silent auction. This event is popular with the surrounding community and visitors. A second major goal of Bay Day is to provide education about the Preserves and activities of associated environmental organizations. Of special interests for participants are the Buffer tram rides designed to educate visitors about the importance of protecting this critical environment and the role of controlled burns in the preserves.

The educational displays from our exhibitors share information about water quality, recreational opportunities, seagrass research and monitoring, urchins, scallop, updates to the State Park, turtles, fossils, shorebirds, and so much more of the great environmental research that is done in and around St. Joseph Bay. Exhibitors included the Central Panhandle Aquatic Preserves, St. Andrews & St. Joseph Bays Estuary Program, St. Joseph Peninsula State Park, Rish State Park, Gulf County UF/IFAS, Audubon Society, Indian Pass Turtle Patrol, Florida Coastal Conservancy/Forgotten Coast Sea Turtle Center, Friends of Gulf County Library, International Dark Sky/Capture the Dark, FWC/FWRI Scallops, FWC FIM. People of all ages enjoyed looking at a live turtle, live critters in water, fossils, along with take home environmental literature of all kinds.

Stargazing

The Friends sponsored a spring and fall "On the Buffer Deck" stargazing program. Our favorite astronomer, Skip Marlin, a NASA Solar System Volunteer and a member of Dark Sky, set up a large Newtonian telescope, along with other sized telescopes, on the deck of the Buffer and provided a tour of our astronomical environment.

America's Great Paint-Out

During the last ten days in March, the Friends partnered with the Forgotten Coast Cultural Coalition's "America's Great Paint-Out" featuring nationally known and recognized Plein Air artists. The Buffer was the location for artist demonstrations and a reception hosted by the Friends. The event highlighted the connections between the arts and the natural environment.

Festival Participation

Friends Board members and volunteers participated once again in the Annual *Forgotten Coast Turtle Festival* in May. This event allowed the Friends of St. Joseph Bay Preserves the opportunity to educate the public about the importance of the Preserves and the role they play in helping to maintain a healthy ecosystem. Our booth distributed educational literature, sold Preserves related merchandise, and provided us the chance to visit directly with the public.

An additional informational task undertaken in late November by the Friends was to design and construct a display representing the Buffer Preserve for public viewing at the *Annual Festival of Trees* held at The Joe Center for the Arts in downtown Port St. Joe. This major community event attracted over a thousand visitors with local businesses and organizations engaging in friendly competition over their displays. Friends Board members designed and presented a display focusing on the Saint Joseph Bay Aquatic Preserve that was educational in nature by illustrating the supporting role sea grasses play in maintaining a healthy bay.

Buffer 30th Anniversary/Fall Festival

The Friends joined the staff of the Buffer Preserve on September 20, 2025 to celebrate the 30th Anniversary of the Buffer as part of our annual Fall Festival. Presentations about the Preserve, ongoing research, Oceans Day celebration, live music, games, a bird walk, food, exploration of volunteer opportunities, tram tours, family-friendly activities, with representatives from local environmental organizations joining in. This event and resulting publicity served to introduce/remind the local communities of the historic importance of the State Buffer Preserve's role in protecting this important ecological resource.

Other Projects

Beyond the above examples of the events described above, the Friends provided continuing support in 2025 to the Aquatic Preserve and the Buffer Preserve with activities such as:

- Assist Preserves staff in planning programs,
- Continuing work to Increase membership and collect donations,
- Providing social media ads and posters for Preserves events,
- Providing a limited restricted fund for Preserves staff,
- During month of July when p-cards cannot be used – Friends make purchases for the Buffer,
- Purchasing materials and supplies for educational programs,
- Providing telephone services through Consolidated Communications,
- Providing Web hosting and domain name registration,
- Providing accounting services and end-of-year tax reporting,
- Paying the monthly fee for WIFI to assist researchers and visitors at the Buffer,
- Purchasing T-shirts, hats, for visitors to purchase – created a vending kiosk,
- Purchasing shirts for Volunteers for events,
- Purchasing toner for printer and other office supplies,
- Purchasing Support Staff and Volunteer thank you meals,
- Paying monthly support for security cameras in the Buffer

- Support Training for new employees,
- Continuing help with signage for trails and storm clean-up work,
- Provide Memberships in Apalachicola Bay and Gulf County Chamber of Commerce

Describe the CSO's Plans for the Next Three Calendar Years:

Our plans for the next three years include the following:

- Continue our membership recruitment efforts.
- Recruiting new Board members.
- Improving communication with Friends members through newsletters highlighting Friends and Preserves updates.
- Continuing to increase environmental education programs at the Buffer
- Continuing to develop our interpretive trail project
- Increasing publicity about Friends and Preserves staff activities by continuing to expand or social media outreach.

CSO's LAST CALENDAR YEAR STATISTICS:

Total Number of CSO General Membership: 85

Total Number of Board of Directors: 12 members in early 2025. 8 members by late 2025

Total Volunteer Hours for the Board of Directors: 515 hours

ORCP & CSO RELATIONSHIP:

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

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

Provide your perspective on

- Changing developments of the managed area(s) 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 team and CSO. What went well? Are there areas of improvement?

The Buffer Preserve and Aquatic Preserve (Preserves') are very fortunate to have an active group of interested and likeminded people who give their time and talents to protect, restore, and preserve the uplands and the bay. There is a positive relationship with staff and directors to ensure all aspects of engaging the public are met and often exceeded. The site managers are always open to new ideas, promotions, and educational opportunities to engage students and the public.

- Changing developments of the managed area(s) provided by the CSO.
 - Increased and improved visitor service through additional programs and events.
- Effectiveness of the organization in fulfilling their purpose to support the managed area(s).
 - Our Friends group is fulfilling their purpose to both the Aquatic Preserve (AP) and the Buffer Preserve (BP).
 - They are always willing to assist the Preserves with justified purchases that support both their mission statements.

- They continue to collaborate with Preserve staff on local outreach programs and events. They are constantly working on ways to greatly increase the number of programs and events that they either plan, implement or participate in throughout the year
- They are strong advocates of the Preserve's, as they do inquire about and address potential impacts that may directly impact the Preserve's.
- Effectiveness of the Board of Directors in completing their Annual Program Plan.
 - New members have joined the Board of Directors (BOD), and this has led to fresh ideas, new approaches and more efficiency.
 - BOD has become more effective through the implementation of sub-committees, and this has led to an increase in both morale and productivity.
 - The lines of communication between the Friends and the Preserve staff strong, which yields a better understanding and communication with both parties.
- The relationship between ORCP team and CSO. What went well? Are there areas of improvement?
 - We have a great relationship!
 - Our Friends group is always interested in ways they can assist the Preserves, and the Preserves are always willing to participate in Friends-sanctioned activities and events.
 - The lines of communication are always open between the Friends and the Preserve staff, and that is imperative in a professional capacity.

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

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

The managers of the St. Joseph Aquatic Preserves and the Buffer Preserve are ex-officio, nonvoting members of the Friends Board. Their suggestions and information provided at our Board meetings are extremely helpful to the Board in its decision making. We have found both managers to be responsive and professional in all our communications (formal and informal) answering Board members' questions, concerns and providing helpful suggestions and encouragement.

As the support CSO for the Preserves, we are focused on fundraising to help support the mission of the Preserves and educational outreach to the surrounding communities. It is in the second area, educational outreach, that has historically been impacted by continuing lower-level staff turnover at the Buffer Preserve. Just in just in the last five years, we have either had no educational outreach specialist on staff or new-replacements designated to fill that role. Board members partner with these new staff members/replacements to advance educational outreach efforts only to see them leave for a "better" position elsewhere. I do not believe this lack of stability due to continuing turnover is the fault of the Friends or the management of the Buffer, but is, in large part, the problem of the very low salaries provided to these new staff members. They do not receive a living wage given the cost of living in nearby coastal communities. They accept a position and begin to search for "better" opportunities for career advancement that offer higher salaries, benefits and possibilities for promotion. The dynamics of continuing personnel change in this area of educational staff outreach is an impediment to consistent program development.

SUMMARIZE FINANCIAL ACTIVITY FOR LAST CALENDAR YEAR, DIRECT SUPPORT & REVENUES:

Program Service Expenses are costs related to providing your organization's programs or services in accordance with your mission. Describe and 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 description and total \$ for each that apply. Replace examples with your information.

Cost of Merchandise (donation gifts)	\$1276.22
Expenses for fundraising	\$4430.29
Supplies (office and operating)	\$323.29
Other facilities and landscape maintenance	\$ 170.91
Advertising and Marketing	\$ 2852.87
IT, Technology	\$ 686.13
Utilities	\$ 1560.00
ORCP employees or volunteers support (e.g., interns, training, uniforms, awards, or	\$ 2026.68
Insurance	\$ 751.83
Filings	\$ 61.25
Petty Cash	\$ 600
Other program services	\$ 1759.37
Total Program Service Expenses	\$ 16,498.84

Visitor Services Revenue

Describe revenues and the sources generated from fundraising on managed area property. Replace examples with your information.

Gift shops, craft stores, and concession sales	\$
Merchandise sales (e.g., plants, firewood, ice, t-shirts, hats, etc.)	\$
Programs and Special Events (e.g., fundraising workshops, seasonal events, concerts,	\$ 8107.44
Vending (e.g., drink machines, penny press, laundry, Wi-Fi, etc.)	\$
Rentals (e.g., bikes, canoe, kayak, SUPs, etc.)	\$
Managed area donation boxes	\$ 4958.54
Other visitor services revenue	\$ 13132.72
Total Visitor Services	\$ 26,198.70

NET ASSETS: \$ 96,733.32

Organizations end of last year's Total Liabilities minus Total Assets. This is not the above's Visitor Service Revenue minus Program Service Expenses.

CSO AUDIT THRESHOLD:

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

Are the CSO's annual total expenses \$300,000 including grants? Then Section 215.981(2), Florida Statute requires an independent CPA audit using Government Audit Standards (U.S. GAO Yellow Book). 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.

CPA Audit not required.

This information is complete to the best of my knowledge pursuant to Section 20.058 Florida Statutes			
Title	Name	Signature	Date
CSO President	Richard Trahan	<i>Richard Trahan</i>	May 13, 2026

ORCP Manager Dylan Shoemaker	<i>Dylan Shoemaker</i>		May 19, 2026
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- ☒ **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 complete 990 and schedules.**

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 officer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the 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.

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)

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.**2025****Open to Public
Inspection**

A For the 2025 calendar year, or tax year beginning 01/01/2025 and ending 12/31/2025	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization FRIENDS OF ST JOSEPH BAY PRESERVES INC Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3915 State Road 30A City or town, state or province, country, and ZIP or foreign postal code Port Saint Joe, FL 32456
D Employer identification number 73-1664447	
E Telephone number 850-229-1787	
F Group Exemption Number 0000	
G Accounting Method: ☒ Cash ☐ Accrual Other (specify): _____	
I Website: www.stjosephbaypreserve.org	
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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 26,198	

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 ☒			
Revenue	1	Contributions, gifts, grants, and similar amounts received	5,887
	2	Program service revenue including government fees and contracts	6,778
	3	Membership dues and assessments	5,367
	4	Investment income	0
	5a	Gross amount from sale of assets other than inventory	0
	5b	Less: cost or other basis and sales expenses	0
	5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	0
	6	Gaming and fundraising events:	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	0
	6b	Gross income from fundraising events (not including \$ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	8,107
6c	Less: direct expenses from gaming and fundraising events	0	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	8,107	
Revenue	7a	Gross sales of inventory, less returns and allowances	0
	7b	Less: cost of goods sold	0
	7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	0
	8	Other revenue (describe in Schedule O)	59
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	26,198
Expenses	10	Grants and similar amounts paid (list in Schedule O)	0
	11	Benefits paid to or for members	0
	12	Salaries, other compensation, and employee benefits	0
	13	Professional fees and other payments to independent contractors	813
	14	Occupancy, rent, utilities, and maintenance	2,417
	15	Printing, publications, postage, and shipping	3,176
	16	Other expenses (describe in Schedule O)	10,093
	17	Total expenses. Add lines 10 through 16	16,499
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	9,699
	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)	82,388
	20	Other changes in net assets or fund balances (explain in Schedule O)	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	92,087

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	82,388	22	92,087
23 Land and buildings	0	23	0
24 Other assets (describe in Schedule O)	0	24	0
25 Total assets	82,388	25	92,087
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)	82,388	27	92,087

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, Statement 1

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 <u>Part III, line 28, A large expense category for 2025 was payments for maintenance of Preserve equipment and vehicles, combined with utilities (Part I, line 14). The interpretive trail by the lodge was completed in (Continued on Schedule O, Statement 2)</u> (Grants \$ 0) If this amount includes foreign grants, check here ☐	28a	0
29 <u>Part III, line 29, The support organization spent a considerable amount of money in preparation for its two semiannual fundraisers called Bay Days. A "Low Country Boil" lunch is served and a donation for the lunch (Continued on Schedule O, Statement 3)</u> (Grants \$ 0) If this amount includes foreign grants, check here ☐	29a	0
30 <u>Part III, line 30, Volunteers carry out projects of both the Friends of St. Joseph Bay Preserves support organization and the Preserve itself. Some are our members, but we get an out-sized share of help from site (Continued on Schedule O, Statement 4)</u> (Grants \$ 0) If this amount includes foreign grants, check here ☐	30a	0
31 Other program services (describe in Schedule O) (Grants \$ 0) If this amount includes foreign grants, check here ☐	31a	0
32 Total program service expenses (add lines 28a through 31a)	32	0

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/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<u>Richard Trahan</u> <u>President</u>	1.00	0	0	0
<u>Tania Williamson</u> <u>Secretary</u>	1.00	0	0	0
<u>Roland Burnett</u> <u>Treasurer</u>	3.00	0	0	0
<u>John Ehrman</u> <u>Director</u>	1.00	0	0	0
<u>Gloria Hames</u> <u>Director</u>	1.00	0	0	0
<u>Tim Nelson</u> <u>Director</u>	2.00	0	0	0
<u>Alan Mays</u> <u>Director</u>	1.00	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 ☐

	Yes	No
33 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	☐	☒
34 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	☐	☒
35a 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)?	☐	☒
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	☐	☐
c 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	☐	☒
36 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	☐	☒
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0	☐	☐
b Did the organization file Form 1120-POL for this year?	☐	☒
38a 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?	☐	☒
b If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b	☐	☐
39 Section 501(c)(7) organizations. Enter:	☐	☐
a Initiation fees and capital contributions included on line 9 39a	☐	☐
b Gross receipts, included on line 9, for public use of club facilities 39b	☐	☐
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: 0; section 4912: 0; section 4955: 0	☐	☐
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	☐	☒
c 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 0	☐	☐
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0	☐	☐
e 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	☐	☒
41 List the states with which a copy of this return is filed:		
42a The organization's books are in care of: <u>Roland Burnett</u> Telephone no. <u>404-357-3423</u> Located at: <u>3915 State Road 30A, Port Saint Joe, FL 32456</u> ZIP + 4 <u>32456</u>		
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).	☐	☒
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: _____	☐	☒
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	☐	☒
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	☐	☒
c Did the organization receive any payments for indoor tanning services during the year?	☐	☒
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	☐	☐
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	☐	☒
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	☐	☒

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		✓

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		✓

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

48		✓
-----------	--	---

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

49a		✓
------------	--	---

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

49b		
------------	--	--

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/1099-NEC)	(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		Date	
	Roland Burnett, Treasurer			
Paid Preparer Use Only	Preparer's name		Preparer's signature	Date
	Firm's name		Firm's EIN	
	Firm's address		Phone no.	
	Check ☐ if self-employed		PTIN	

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public
Inspection

Name of the organization

FRIENDS OF ST JOSEPH BAY PRESERVES INC

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).)
- 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)(vii)**. (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 33¹/₃% 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☒ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally 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	73-1664447	6	✓		0	0
(B)						
(C)						
(D)						
(E)						
Total					0	0

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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(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 2025 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2024 Schedule A, Part II, line 14	15	%
16a 33¹/₃% support test—2025. 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 33¹/₃% support test—2024. 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—2025. 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—2024. 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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2025 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2024 Schedule A, Part III, line 17	18	%
19a 33⅓% support tests—2025. If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and stop here . The organization qualifies as a publicly supported organization	☐	
b 33⅓% support tests—2024. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, check this box and stop here . The organization qualifies as a publicly supported organization	☐	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	☐	

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☒ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental supported organization. Describe in Part VI how you supported a governmental supported organization (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? 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 each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a		✓	
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b		✓	
3 Parent of Supported Organizations. Answer lines 3a, 3b, and 3c below.			
a Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? If "Yes," provide details in Part VI .			
3a			
b Did the organization direct the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			
c Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
3c			

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 (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D—Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Total annual distributions. Add lines 1 through 5.	6
7	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	7
8	Distributable amount for 2025 from Section C, line 6	8
9	Line 7 amount divided by line 8 amount	9

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2025			
a From 2020			
b From 2021			
c From 2022			
d From 2023			
e From 2024			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: \$			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, 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 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2026. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021 . . .			
b Excess from 2022 . . .			
c Excess from 2023 . . .			
d Excess from 2024 . . .			
e Excess from 2025 . . .			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Name of the organization	Employer identification number
FRIENDS OF ST JOSEPH BAY PRESERVES INC	73-1664447

Form 990-EZ, Part I, Line 8 - bank interest

Form 990-EZ, Part I, Line 16 - Expenses for fundraisers, cost of merchandise for give aways, meals for volunteer staff, petty cash, other expenses

Primary Exempt Purpose

Primary Exempt Purpose

Friends of St. Joseph Bay Preserves, Inc., is a Citizen Support Organization with the purpose of promoting the goals of the managers of the St. Joseph Bay State Buffer Preserve by volunteering for specific tasks and by raising funds for improvements to the Preserve. The semiannual fundraiser, Bay Day, includes educational exhibits which raise awareness of the Preserves and help the community around St. Joseph Bay learn about the importance of keeping the bay clean.

First Program Service Accomplishments Description

Description

2025 . By paying for maintenance of the equipment used for this work, the support organization helps the Preserve's program. The utility that we pay for is phone and internet service for the large number of students and researchers who visit the Preserve to study plants and animals of the St. Joseph Bay.

Second Program Service Accomplishments Description

Description

is requested; so purchase of food, drinks, and serving ware are the largest expenses each time. Almost all of the work of cooking and serving food, setting up information booths to educate visitors about local nature and nature-focused organizations, presenting free, guided tours of the Preserve, and arranging parking is performed by volunteers. Educating people who live around the St. Joseph Bay about the importance of pristine water is a goal of the St. Joseph Bay State Buffer Preserve.

Third Program Service Accomplishments Description

Description

volunteers, people who park their RVs at the Preserve for one month, and in return, work 20-40 hours per week at the Preserve. Depending on their skills, they mow, build and repair buildings, clean the lodgings for students and researchers who stay, and do many odd jobs. The Friends organization pays for amenities such as a farewell meal for each group of volunteers, to recognize and thank them for their contributions.