START AND START

Florida Department of Environmental Protection

CITIZEN SUPPORT ORGANIZATION 2019 LEGISLATIVE REPORT

(pursuant to Section 20.058 Florida Statutes)

Citizen Support Organization (CSO) Name: Friends of St. Andrews State Park

Mailing Address: 5401 State Park Circle, Panama City, Fl 32408

Telephone Number: 850-708-6100______Website Address (if applicable): friendsofstandrews.org_

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 258.015, F.S., Citizen support organizations; use of property; audit. In summary, the statute defines a CSO, requires authorization by the Division of Recreation and Parks, and specifies the use of property. This statute authorizes the Partnerships in Parks (PIP) program for state parks, the program's operational parameters, CSO's operational parameters, and donor recognition.

CSO's Mission: Consistent with Articles and Bylaws

The Mission of the Friends of St. Andrews State Park, Inc. is to support the park by volunteering, encouraging community engagement, providing interpretive and education material/programs, hosting events, and offering financial support for specific park projects.

Description of the CSO's Results Obtained: Expand section as necessary to be complete

- Hosted beach clean-up events for Comcast Cares Day and National Public Lands Day
- Maintained the Environmental Interpretive Center to include aquarium, displays, literature, and a video that highlights various aspects of the park. Greeted park visitors and interpreted the park history as well as the natural resources found within the park.
- Promoted park through Friends of St. Andrews State Park social media and website www.friendsofstandrews.org
- · Hosted park volunteer lunches quarterly
- Hosted guest speakers at membership meetings
- Continued recycling program in the park and community
- Maintained native plant nursery within the park to support erosion control and park beautification projects
- Supported the park's interpretive programs by purchasing supplies and materials
- Updated website and Facebook pages
- Purchased new AV equipment for the Friends building to enhance presentations
- Provided funds to purchase a new commercial lawnmower for the park

Description of the CSO's Plans for the Next Three Fiscal Years: Expand section as necessary to be complete

- Continue to support park and community efforts of maintaining public lands by participating in beach cleanup days during the year (Earth Day, Comcast Cares Day, and National Public Lands Day)
- Continue to host Ironman Triathlon and Panama City Beach Marathon in the park
- Support quarterly lunches to recognize park volunteers

- Continue to develop and support interpretive activities
- Continue fundraising, grant and membership drive activities and corporate sponsors
- Support the park's goals and objectives related to the current Unit Management Plan
- Support improvements to the park's infrastructure and maintenance activities by supplementing the park's budget
- Continue to host guest speakers at program meetings to promote membership contact
- Continue outreach activities within the community to promote awareness of the mission of Friends and increase membership
- ☑ CSO's Code of Ethics is attached, and if the CSO has a website the code of ethics is posted conspicuously.
- ☑ CSO has attached the most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N receipt. If filing the 990-N the Department requires the 990 or 990-EZ as a worksheet. All IRS Form 990's must be complete with Part III Program Service and all appropriate Schedules (See attached instructions).

FRIENDS OF ST. ANDREWS STATE PARK, INC. CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of St. Andrews State Park, 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 St. Andrews State Park, 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.

Form 990-N

Electronic Notice (e-Postcard)

OMB No. 1545-2085

Department of the Treasury Internal Revenue Service for Tax-Exempt Organization not Required to File Form 990 or 9944

2018

Open to Public Inspection

A For the 2018 Calendar year, or tax year beginning 2018-01-01 and ending 2018-12-31

B Check if available

■ Terminated for Business
 ✓ Gross receipts are normally \$50,000 or less

C Name of Organization: FRIENDS OF ST ANDREWS STATE

PARK INC

E D Employee Identification Number <u>59-3058058</u>

5401 State Park Circle.

Panama City Beach, FL. US

32408

E Website:

www.friendsofstandrews.org

F Name of Principal Officer: Cormon McDonald

5401 State Park Circle, Panama City Beach, FL, US,

32408

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the Information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid QMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.



Confirmation

Home | Security Profile | Logout

Your Form 990-N(e-Postcard) has been submitted to the IRS

. Organization Name: FRIENDS OF ST ANDREWS STATE PARK INC.

• EIN: 598068068 • Tax Year: 2018

Tax Year Start Date: 01-01-2018
 Tax Year End Date: 12-31-2018

Submission ID: 10065620191242875407

. Filing Status Date: 05-04-2019

· Filing Statue: Accepted

MANAGE FORM 990-N SUBMISSIONS

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. 1545-1150

Open to Public ▶ Do not enter social security numbers on this form as it may be made public.

		nue Service	► Go to www.irs.gov/Form990EZ for instructions and the lat	test informat	ion.		النفنة
ΑI	For the	2018 calenda	r year, or tax year beginning January 1 , 2018, a	and ending	Decem	ber 31	, 20 18
В	Check if ap	oplicable:	C Name of organization			er identification	on number 🌃
	Address c	:hange	Friends of St. Andrews State Park, Inc.		59-3	3058058	
╚	Name cha	inge	Number and street (or P.O. box, if mail is not delivered to street address)	Room/suite	E Telephor		
片	Initial retur		5401 State Park Circle		(850)) 588-92	74
H	Amended	n/terminated	City or town, state or province, country, and ZIP or foreign postal code		F Group I	Exemption	
_	Amended		Panama City Beach, Florida 32408			r 🕨 📆	n/a
_		ting Method:	☐ Cash ☐ Accrual Other (specify) ▷	Н	Check >	if the ora	anization is not
	Website	=	www.friensdostandrews.org			attach Sche	
J T	Tax-exen	npt status (che	ck only one) — ± 501(c)(3)	<u></u> 527	750	990-EZ, or	
			☐ Corporation ☐ Trust ☐ Association ☐ Other				
			7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or m	ore, or if tota	assets		0
(Pa	ırt II, colı	umn (B)) are \$	500,000 or more, file Form 990 instead of Form 990-EZ		🕨	\$	0
P	art I	Revenu	e, Expenses, and Changes in Net Assets or Fund Balance	es (see the	instruction	ons for Pa	rt I) 🔐
			the organization used Schedule O to respond to any question in				
71	1		ns, gifts, grants, and similar amounts received		1	-	5,476
71			ervice revenue including government fees and contracts			2	3,949
?	3		p dues and assessments		3	3	2,400
??		Investment	income		4	1	1,092
	5a	Gross amo	unt from sale of assets other than inventory 5a		0		
	b	Less: cost	or other basis and sales expenses		0		
	С	Gain or (los	s) from sale of assets other than inventory (Subtract line 5b from lines)	ne 5a)	5	С	0
	6	Gaming an	d fundraising events:				
100	а	Gross ince	ome from gaming (attach Schedule G if greater than				
Revenue		\$15,000) .	6a				
Ver	Ь	Gross inco	me from fundraising events (not including \$of	contribution	ns		
Re			aising events reported on line 1) (attach Schedule G if the		0		
		sum of suc	h gross income and contributions exceeds \$15,000) 6b				
	С		t expenses from gaming and fundraising events 6c		0		
	d		e or (loss) from gaming and fundraising events (add lines 6a and	6b and su	btract		0
		line 6c) .			6	d	
	7a	Gross sale:	s of inventory, less returns and allowances		0		
	b		of goods sold		0		0
	С		t or (loss) from sales of inventory (Subtract line 7b from line 7a) .		7	С	0
	8		nue (describe in Schedule O)		8		
	9		nue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		. ▶ 9		12,917
	10		similar amounts paid (list in Schedule O)		· · 1		0
	11		id to or for members		· · 1		
ses	12		her compensation, and employee benefits 22				0
Expenses	13		al fees and other payments to independent contractors 3		· · 1		0
×	14		r, rent, utilities, and maintenance		· · 1	V	0
ш	.0		iblications, postage, and shipping		· · 1		106
	16		nses (describe in Schedule O) 🗃			_	19,740
	17	Total expe	nses. Add lines 10 through 16		. > 1		19,846
sts.	18		deficit) for the year (Subtract line 17 from line 9)			8	6,929
Net Assets	19		or fund balances at beginning of year (from line 27, column (A)) r figure reported on prior year's return)				
Ę	00	=1					107,575
Š	20		ges in net assets or fund balances (explain in Schedule O)		_		0
	21		or fund balances at end of year. Combine lines 18 through 20 .		. ▶ 2		100,647

Form 990-EZ (2018) Page 2 Balance Sheets (see the instructions for Part II) 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 107,575 100,647 22 Cash, savings, and investments . . 22 23 23 Land and buildings 24 Other assets (describe in Schedule O) 0 24 100.647 25 Total assets 25 26 Total liabilities (describe in Schedule O) 26 100,647 107,575 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) 27 Part III Statement of Program Service Accomplishments (see the instructions for Part III) Expenses Check if the organization used Schedule O to respond to any question in this Part III (Required for section What is the organization's primary exempt purpose? Assisting and Supporting St. Andrews State Park 501(c)(3) and 501(c)(4) organizations; optional for Describe the organization's program service accomplishments for each of its three largest program services, others.) 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. Park Support - The Friends of St. Andrews State Park, Inc. purchased a commercial lawnmower, a UTV, tires for ATVs, and rented hydraulic hammers. 15,521 71 28a (Grants \$) If this amount includes foreign grants, check here Environmental Interpretive Center - The Friends continue to maintain the Center's Aquarium, its various displays, equipment, feed for the animals and provided the educational literature and videos. 2,130 (Grants \$) If this amount includes foreign grants, check here . . . 29a 30 (Grants \$) If this amount includes foreign grants, check here . . . 31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here . . 31a 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 (d) Health benefits, (c) Reportable 2 (b) Average compensation contributions to employee (e) Estimated amount of (a) Name and title hours per week (Forms W-2/1099-MISC) benefit plans, and other compensation devoted to position (if not paid, enter -0-) deferred compensation Parry Knauss President Anne Ake Past President John Green VicePresident Carmen C. McDonald Treasurer 20 Deborah Fable Secretary 2.5 0 0 Mary Jo Capra Membership Chair David Brooks Director 1 0 0 0 Caroline Davis 2 0 0 0 Director William Simmons 0 0 Director 0

Part				
1	instructions for Part V.) Check if the organization used Schedule O to respond to any question in this	s Part	_	
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	33	Yes	No X
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			X
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)?	34		X
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 Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice,	35a 35b	n	/a
36	reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets	35c		х
37a	during the year? If "Yes," complete applicable parts of Schedule N	36		х
ь 38а	Did the organization file Form 1120-POL for this year?	37b 38a		x
b 39	If "Yes," complete Schedule L, Part II and enter the total amount involved			Ť
a b 40a	Initiation fees and capital contributions included on line 9	-		
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	40b		х
c d	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			
е	40c reimbursed by the organization	40e		x
41	List the states with which a copy of this return is filed ▶ n/a	100		
42a	The organization's books are in care of ▶ Carmen C. McDonald Telephone no. ▶ (850)	0) 58	8-92	74
	Located at ▶ 5401 State Park Circle, Panama City Beach, Florida ZIP + 4 ▶ At any time during the calendar year, did the organization have an interest in or a signature or other authority over		408 Yes	
	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 ▶ n/a See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and	42b		х
С	Financial Accounts (FBAR). At any time during the calendar year, did the organization maintain an office outside the United States?	42c		х
43	If "Yes," enter the name of the foreign country ►		. 1	▶ □
440	and enter the amount of tax-exempt interest received or accrued during the tax year		n/a Yes	No
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	44a		х
C	completed instead of Form 990-EZ	44b 44c		x
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	44d	n	/a
45a b	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		x
	Form 990-EZ. See instructions	45b		Λ

Part \	4	Section 501(c)(3) Organizations	Only						
		All section 501(c)(3) organization: 50 and 51.	s must answer que	stions 47-49b and	52, and co	mplete th	e table	es for lin	es
		Check if the organization used Sch	nedule O to respond	I to any question in t	his Part VI				. 🗆
				* '				Yes	No
47	Did th	ne organization engage in lobbying	activities or have a	section 501(h) election	on in effect	during the	tax		
	year?	If "Yes," complete Schedule C, Part	:II					47	x
48	Is the	organization a school as described in	section 170(b)(1)(A)(i	i)? If "Yes," complete	Schedule E		. [7	48	х
49a	Did th	ne organization make any transfers to	an exempt non-cha	ritable related organi	zation?		. 4	9a	n
b	If "Ye	s," was the related organization a se	ction 527 organizatio	on?			. 4	19b n	/a
50		plete this table for the organization's		sated employees (oth	ner than offic	cers, direct			
	emplo	oyees) who each received more than	\$100,000 of comper	nsation from the orga	nization. If t	here is non	e, ente	r "None.	"
	(a)	Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	contributions benefit plans,	benefits, to employee and deferred nsation		mated amo compensa	
Non	ie								
f		number of other employees paid over	5						
f 51	Comp	plete this table for the organization'	s five highest compe	ensated independent	contractors	s who each	n receiv	ved more	e than
	Comp	. I . I . I.	s five highest compe	ensated independent	contractors	s who eacl	receiv	ved more	e than
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	Comp \$100,	olete this table for the organization' 000 of compensation from the orga	s five highest compenization. If there is no	ensated independent one, enter "None."				No. 100 NO. 1	e than
	Comp \$100,	olete this table for the organization' 000 of compensation from the orga	s five highest compenization. If there is no	ensated independent one, enter "None."				No. 100 NO. 1	e than
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51	Total Did t comp	number of other independent contrathe organization complete Schedule A	s five highest compenization. If there is not ent contractor ent contractor ctors each receiving le A? Note: All security including accompan officer) is based on all infoigitally Signed	ensated independent one, enter "None." (b) Type of sen over \$100,000	vice output inizations in initial to the has any knowled	nust attacl best of my kidge. 5/21/2019	n a .▶⊠ \nowledge	Yes and belief	No
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d 52 Under petrue, corr	Total Did t compensaties rect, and	number of other independent contraction organization complete Scheduleted Scheduleted Scheduleted Scheduleted Declaration of preparer (other than a carmen C. McDonald (D. Signature of officer Carmen C. McDonald (D. Signature of officer Carmen C. McDonald, D. Type or print name and title	s five highest compenization. If there is no ent contractor ctors each receiving le A? Note: All security including accompan officer) is based on all infoigitally Signed irector Treasure	ensated independent one, enter "None." (b) Type of sen over \$100,000	ounizations in the has any knowled Date	nust attacl best of my kidge. 5/21/2019	n a .▶⊠ \nowledge	Yes and belief	No
d 52 Under petrue, corr Sign Here Paid Prepaid Use (Total Did t compenaties rect, and	number of other independent contraction organization complete. Declaration of preparer (other than a complete. Declaration oth	s five highest compenization. If there is not ent contractor ctors each receiving le A? Note: All sector, including accompan officer) is based on all infoigitally Signed irector Treasure. Preparer's signature	ensated independent one, enter "None." (b) Type of service of the content of the	Inizations in ents, and to the has any knowled Date	nust attacl	n a .▶⊠ \nowledge	Yes and belief	No , it is

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. ► Attach to Form 990 or Form 990-EZ. Department of the Treasury Internal Revenue Service ► Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Name of the organization Friends of St. Andrews State Park, Inc. Employer identification number 59-3058058

Pai	Reason for Public Char	rity Status (All	organizations must	comple	te this p	art.) See instructio	ns.	
he o	organization is not a private founda							
1	A church, convention of church					1407.000		
2	☐ A school described in section		## TO THE SEC 1994 1995 SHEET			9.45.65.00kg 2.65.75		
3	☐ A hospital or a cooperative hos							
4	A medical research organization hospital's name, city, and state	9:	- 13			-0.056-0.056	2570	
5	An organization operated for section 170(b)(1)(A)(iv). (Com		college or university	owned c	or operate	d by a government	al unit describe	d in
6 7	 A federal, state, or local govern An organization that normally described in section 170(b)(1) 	receives a subs	stantial part of its supp				the general pu	blic
8	☐ A community trust described in	section 170(b)(1)(A)(vi). (Complete I	Part II.)				
9	An agricultural research organi or university or a non-land-gra university:	nt college of agi	riculture (see instructio	ns). Ente	or the nan	ne, city, and state of	the college or	
10	An organization that normally receipts from activities related support from gross investment acquired by the organization a	to its exempt fu income and un	inctions—subject to o irelated business taxal	ertain ex ble incon	ceptions, ne (less se	and (2) no more than ection 511 tax) from	1 331/3% of its	3
11	그 프로그램이 15명이 아니라 시간에 있어요? 그리고 있다면 그리고 있는 것이 없는 것이 없는 것이 없다면 하지 않다.		마리 회사 생생님, 기급이면 생생님이 나는 사람이 있다면 가장 하는 것이 되었다고 있었다. [1			0100 to 4 10 of 10 TeV		
12	An organization organized and of one or more publicly support Check the box in lines 12a thro	rted organizatio	ons described in secti	on 509(a	i)(1) or se	oction 509(a)(2). See	section 509(a	(3).
a		ization operated (s) the power to	d, supervised, or contr regularly appoint or e	olled by lect a ma	its suppo ajority of t	nted organization(s),	typically by givin	
b	Type II. A supporting organ control or management of organization(s). You must	the supporting o	organization vested in	the same				∌d
¢	Type III functionally integ its supported organization(lly integrated wi	th,
d	Type III non-functionally I that is not functionally integ requirement (see instruction	grated. The orga	nization generally mus	at satisfy	a distribu	ition requirement and		
e	☐ Check this box if the organ functionally integrated, or 1						II, Type III	
f				* 13 14	386 10 10	****	94 38 J	
	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	listed in yo	organization ur governing ment?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (se instructions)	е
				Yes	No			
A)			Č.			,		
B)								
C)								
D)			*	0.			}	
E)	٠			*			*	
							-	_

18

Part	Support Schedule for Organiza (Complete only if you checked the Part III. If the organization fails to	e box on line	e 5, 7, or 8 of	Part I or if th	e organizatio	n failed to qu	
Sect	on A. Public Support	quanty und	o, ino tosta II.	area penyw ₁ p	will ble	and the state of	
_	dar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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		2	8			
3	The value of services or facilities furnished by a governmental unit to the organization without charge	50	50	50	24		
4	Total. Add lines 1 through 3		6	-			
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						68,791
_	on B. Total Support		r was	F	r	P	
Caler 7	idar year (or fiscal year beginning in) Amounts from line 4	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
8	Gross income from interest, dividends,	25	20	50°	27	3	2
۰	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 instructi	ons)			12	
13	First five years. If the Form 990 is for the organization, check this box and stop her						
Sect	on C. Computation of Public Suppor					Ω2 EQ.	
14	Public support percentage for 2018 (line 6					14	98 %
15	Public support percentage from 2017 Sch					15	99 %
16a	331/a% support test - 2018. If the organi						2,7777-2
ь	box and stop here. The organization qual 331/2% support test—2017. If the organization this box and stop here. The organization	zation did not	check a box o	on line 13 or 16	a, and line 15	is 331/a% or n	nore, check
17a	10%-facts-and-circumstances test—20 10% or more, and if the organization me Part VI how the organization meets the "organization".)18. If the org sets the "facts facts-and-circ	anization did r -and-circumst cumstances" to	not check a bo tances" test, cl	ox on line 13, 1 neck this box a lzation qualifie	6a, or 16b, ar and stop here	nd line 14 is . Explain in
b	10%-facts-and-circumstances test—20 15 is 10% or more, and if the organiza Explain in Part VI how the organization in supported organization	017. If the org tion meets th neets the "fac	anization did in ne "facts-and- ts-and-circum	not check a bo circumstances stances" test.	ex on line 13, t " test, check The organizat	this box and ion qualifies a	7a, and line stop here. s a publicly

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

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.)

Secti	on A. Public Support	ander the to	OLD HEACH DOIN	on, piedee b	simpleto : a.t		-
	dar year (or fiscal year beginning in) 🕨	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	16,114	16,169	15,036	10,012	11,460	68,791
2	Gross receipts from admissions, merchandise	10,114	10,109	15,036	10,012	11,400	00,791
1576	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		×.	24.	8		
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	50	P.C.		50		
5	The value of services or facilities furnished by a governmental unit to the organization without charge	2,587			883	3,000	6,470
6	Total. Add lines 1 through 5	18.701	16.169	15.036	10.895	14,460	75.261
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons .		8	8	8		
þ	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			9	9		
8	Public support. (Subtract line 7c from line 6.)						75,261
	on B. Total Support						
	dar year (or fiscal year beginning in) 🕨	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9	Amounts from line 6	18,701	16,619	15,036	10,895	16,460	75,261
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	72	72	78	142	1,092	1,456
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975		000				
C	Add lines 10a and 10b	72	72	78	142	1,092	1,456
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on		Sc.				
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.)	18.773	16.241	15.114	11.037	15.552	76.717
14	First five years. If the Form 990 is for the organization, check this box and stop her	e organization	i's first, secon	d, thi rd, fo urth	, or fifth tax y	ear as a section	on 501(c)(3)
Secti	on C. Computation of Public Suppor	t Percentag	8			68 69	
15	Public support percentage for 2018 (line 8	, column (f), c	livided by line	13, column (f))		15	⁹⁸ %
16	Public support percentage from 2017 Sch					16	99 %
	on D. Computation of investment in		THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO I			¥	
17	Investment income percentage for 2018 (I					17	1.9 %
18	Investment income percentage from 2017					18	0.51 %
19a	331/a% support tests -2018. If the organi						
200	17 is not more than 331/3%, check this box a						1992 North and a 1994 of the second
Ь	331/a% support tests - 2017. If the organize line 18 is not more than 331/a%, check this to						
20	Private foundation. If the organization die			**************************************			

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) 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(e)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) 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 (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **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 filling 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 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7' If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 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 in 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 in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.
 - 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.)

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10b x	_

Part	Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
8	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c)			
040	below, the governing body of a supported organization?	118		х
	A family member of a person described in (a) above?	11b		х
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c		х
30CTI	on B. Type I Supporting Organizations	-	V	
22			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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			
1980	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	on C. Type II Supporting Organizations			
V,		3	Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors	8		
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Section	on D. All Type III Supporting Organizations			2
			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?		_	
10.20	- Born and the control of the contro	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).			
3		2		
. 0	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Section	on E. Type III Functionally Integrated Supporting Organizations	1 2		
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see	Instru	ctions	5).
а	☐ The organization satisfied the Activities Test. Complete line 2 below.	100000000000000000000000000000000000000		
ь	☐ The organization is the parent of each of its supported organizations. Complete time 3 below.			
c	☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity	see in	struct	ions).
2	Activities Test. Answer (a) and (b) below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of	- 3		
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI Identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	20		
ь	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more			
	of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the			
	reasons for the organization's position that its supported organization(s) would have engaged in these		-	
1002	activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer (a) and (b) below.	1		
8	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			1
55255	trustees of each of the supported organizations? Provide details in Part VI.	3a		
þ	Did the organization exercise a substantial degree of direction over 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.	3h		

1 Check here if the organization satisfied the Integral Part Test as a qualifying instructions. All other Type III non-functionally integrated supporting organ			
Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		3
2 Recoveries of prior-year distributions	2		3
3 Other gross Income (see Instructions)	3		
4 Add lines 1 through 3.	4		8
5 Depreciation and depletion	5		3
8 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		
6 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		8
b Average monthly cash balances	1b		2
c Fair market value of other non-exempt-use assets	10		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VII):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		3
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C—Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to			
emergency temporary reduction (see instructions).	6		

Part	V Type III Non-Functionally Integrated 509(a)(3	3) Supporting Organi	zations (continued)	
Sect	ion D—Distributions			Current Year
1	Amounts paid to supported organizations to accomplish	exempt purposes		
2	Amounts paid to perform activity that directly furthers exe organizations, in excess of income from activity	empt purposes of suppo	rted	
3	Administrative expenses paid to accomplish exempt purp	oses of supported orga	nizations	
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.		*	
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to whice (provide details in Part VI). See instructions.	th the organization is res	ponsive	
9	Distributable amount for 2018 from Section C, line 6		0	
10	Line 8 amount divided by line 9 amount	9.8		
Sect	ion E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1	Distributable amount for 2018 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2018 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2018			
a	From 2013			
ь	From 2014			
c	From 2015			
d	From 2016			
e	From 2017			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2018 distributable amount			
i	Carryover from 2013 not applied (see instructions)			
j	Remainder, Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2018 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			and the same of
ь	Applied to 2018 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2018, 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 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2019. Add lines 3j and 4c.			
8	Breakdown of line 7:			
а	Excess from 2014			
þ	Excess from 2015			
С	Excess from 2016			
d	Excess from 2017			
	Excess from 2018			

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

SCHEDULE O (Form 990 or 990-EZ)

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.

OMB No. 1545-0047

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

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

Open to Public Inspection

Friends of St. Andrews State Park, Inc.	59-3058058
Part I - Line 16 Other Expenses	
Management Expenses:	
Office Supplies	\$115
Website	\$333
Environmental Interpretive Center	\$2,130
Events (Earth Day, Ironman)	
District 1 Educational Fund (Balance release from re	
Membership Meetings and Dues	\$497.71
Park Support	\$15,520