



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2016 REPORT**

(pursuant to Florida Statute 20.058)

Citizen Support Organization (CSO) Name: The Friends of Topsail Hill Preserve State Park, Inc.

Mailing Address: 7525 W County Hwy 30-A, Santa Rosa Beach, Fl. 32549

Telephone Number: 850 814 8725 Website Address (if applicable): N/A

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.

Brief Description of the CSO's Mission:

The Friends of Topsail Hill Preserve State Park, Inc. mission is to generate resources and support for the Topsail Hill Preserve State Park through volunteer projects and events, outreach programs, communication, exhibits and interpretive programs; and for fund raising to provide ends indntified by the park. Also to maintain,ehnnance and expand areas of the park and vision services identified by the Division our the Park Manager.

Brief Description of the CSO's Results Obtained:

- **Funding Kid's Club Materials**
- **Holding Annual Earth Day Event**
- **Holding Monthly Breakfast With A Ranger**
- **Purchase and provide rentals for canoes, kayaks, paddleboards and bicycles**
- **Funding and presenting weekly concerts in the Park**
- **Install and provide limited WiFi for the camp store and area camp sites adjacent to the camp store**
- **Funding of multiple interpretive programs and materials in the Park**

See President's Letter for additional items.

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

Install stage lighting in the amphitheater

Present Fall Festival, Earth Day, Breakfast With A Ranger, concerts, children fish camp and Art In the Park community programs.

Fund the construction of pavilion for day use area as included in Unit Management Plan

Provide funding and support for Park needs as identified by the Park Manager

X Copy of the CSO's Code of Ethics attached (Model provided; see CSO 2014 instructions)

X Certify the CSO has completed and provided to the Department the organization's most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N/Annual Financial Statement

THE FRIENDS OF TOPSAIL HILL PRESERVE STATE PARK, INC. CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of The Friends of Topsail Hill Preserve 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
- (3) The Friends of Topsail Hill Preserve 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.

FOR DEP USE ONLY

Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2015

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.
- Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

- B Check if applicable:
- Address change
 - Name change
 - Initial return
 - First return/preparer
 - Amended return
 - Application pending

C Name of organization
The Friends of Topail Hill Preserve

Number and street (or P.O. box, if mail is not delivered to street address); Room/suite
755 Grand Blvd Ste B105-194

City or town, state or province, country, and ZIP or foreign postal code
Miramar Beach, FL 32550

D Employee identification number
39-3733849

E Telephone number
(850) 267-8330

F Group Exemption Number

G Accounting Method: Cash Accrual Other (specify) ▶

I Website: ▶

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

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

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. **\$ 113,827**

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

Line	Description	Amount
1	Contributions, gifts, grants, and similar amounts received	8,199
2	Program service revenue including government fees and contracts	
3	Membership dues and assessments	2,000
4	Investment income	120
5a	Gross amount from sale of assets other than inventory	38,793
5b	Less: cost or other basis and sales expenses	24,229
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	14,474
6	Gaming and fundraising events	
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	
6c	Less: direct expenses from gaming and fundraising events	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	
7a	Gross sales of inventory, less returns and allowances	62,388
7b	Less: cost of goods sold	27,593
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	34,796
8	Other revenue (describe in Schedule O)	2,337
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	62,006
10	Grants and similar amounts paid (set in Schedule O)	
11	Benefits paid to or for members	
12	Salaries, other compensation, and employee benefits	
13	Professional fees and other payments to independent contractors	
14	Occupancy, rent, travel, and maintenance	
15	Printing, publications, postage, and shipping	1,531
16	Other expenses (describe in Schedule O)	48,913
17	Total expenses. Add lines 10 through 16	50,444
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	11,562
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)	95,653
20	Other changes in net assets or fund balances (explain in Schedule O)	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	107,215

For Paperwork Reduction Act Notice, see the separate instructions.
EEO

Form 990-EZ (2015)

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	76,333	78,755
23 Land and buildings	0	0
24 Other assets (describe in Schedule O)	19,320	28,460
25 Total assets	95,653	107,215
26 Total liabilities (describe in Schedule O)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	95,653	107,215

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? **Enhanced Visitor Services**

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 line.

Expenses
(Required for section 501(c)(3) and 601(c)(4) organizations; optional for others.)

28 Enhanced Visitor Services and Interpretive Programs at the park.		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	107,884
29		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	107,984

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-21099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Bruce David Brook President	0.00	0	0	0
Laura Lundblom Secretary	0.00	0	0	0
Shelley Reifschneider Director	0.00	0	0	0
Ann Perry Treasurer	0.00	0	0	0
Patrick Kershaw Director	0.00	0	0	0
Janice Gawitney Director	0.00	0	0	0
Victoria Suot Director	0.00	0	0	0
Robyu Kiefer Director	0.00	0	0	0

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

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...
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities...
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee...
39 Section 501(c)(7) organizations. Enter:
a initiation fees and capital contributions included on line 9
b Gross receipts, included on line 9, for public use of club facilities
40 a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on the organization during the year under section 4911...
41 List the states with which a copy of this return is filed
42 a The organization's books are in care of... Telephone no. 850-267-8330
43 Section 4947(a)(1) non-exempt 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
44 a Did the organization maintain any donor advised funds during the year?
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

Table with columns 'Yes' and 'No' for questions 33 through 45b. Marked 'X' in the 'No' column for questions 33, 34, 35a, 35b, 36, 37b, 38a, 40b, 40e, 42b, 44a, 44b, 44c, 45a, 45b.

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		X

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

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

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

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

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)	(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

B David Brooks
Signature of officer

B David Brooks, President
Type or print name and title

Paid Preparer Use Only

Print preparer's name: **Brad Conleton** Preparer's signature: _____ Date: **05-13-2016** Check if self-employed PTIN: **001325375**

Firm's name: **Brad Conleton CPA Inc** Firm's EIN: _____

Firm's address: **2050 W Highway 30A Ste 214** Phone (US): **850-622-2280**

Santa Rosa Beach FL 32459

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) non-exempt charitable trust.

OMB No. 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

The Friends of Topsail Hill Preserv

Employer identification number

59-3733849

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 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii) (Attach Schedule E (Form 990 or 990-EZ)).
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv) (Complete Part II).
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi) (Complete Part II).
- 8 A community trust described in section 170(b)(1)(A)(vii) (Complete Part II).
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% 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).
- 10 An organization organized and operated exclusively to test for public safety, see section 505(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, performance of functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a Type I. A supporting organization operated, supervised or controlled by the 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 established in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and a attentive-less requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization has a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or a Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations: _____
 - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above (see instructions))	(iv) Is this organization listed in your governing documents?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						



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

Table with 6 columns: (a) 2011, (b) 2012, (c) 2013, (d) 2014, (e) 2015, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 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 the 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Enter on line 6 from line 4.

Section B. Total Support

Table with 6 columns: (a) 2011, (b) 2012, (c) 2013, (d) 2014, (e) 2015, (f) Total. Rows include: 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 unrelated activities, etc. (see instructions); 13 First five 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

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage for 2014 (Schedule A, Part III, line 4); 16a 33 1/3% support test - 2015. 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; 16b 33 1/3% support test - 2014. 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 - 2015. 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; 17b 10%-facts-and-circumstances test - 2014. 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 9 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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any unusual grants.)	2,162	2,226	5,053	2,487	8,106	20,036
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	29,347	28,900	20,853	36,282	37,503	160,885
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	31,509	31,126	33,906	38,769	45,611	180,921
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 \$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.)						180,921

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9 Amount from line 8	31,509	31,126	33,906	38,769	45,611	180,921
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	17	38	58	47	120	280
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	17	38	58	47	120	280
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11 and 12.)	31,526	31,164	33,964	38,816	45,731	181,201

14 First five 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 2015 (line 8, column (f) divided by line 13, column (f))	15	99.85 %
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	0.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	0.00 %
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	0.00 %

19a 33 1/3% support tests - 2015. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2014. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of 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 (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(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 11a or 11b 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 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 (defined in section 4958(c)(1)(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.)		

Part IV Supporting Organizations (continued)

Table with 3 rows (11, 11a, 11b, 11c) and 2 columns (Yes, No). Question 11 asks if the organization accepted a gift or contribution from any of the following persons: a) A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? b) A family member of a person described in (a) above? c) 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.

Section B. Type I Supporting Organizations

Table with 2 rows (1, 2) and 2 columns (Yes, No). Question 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? Question 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.

Section C. Type II Supporting Organizations

Table with 1 row (1) and 2 columns (Yes, No). Question 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).

Section D. All Type III Supporting Organizations

Table with 3 rows (1, 2, 3) and 2 columns (Yes, No). Question 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? Question 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). Question 3: By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

Section E. Type III Functionally-Integrated Supporting Organizations

Table with 3 rows (1, 2, 3) and 2 columns (Yes, No). Question 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 entity. Describe in Part VI how you supported a government entity (see instructions). Question 2: Activities Test. Answer (a) and (b) below. a) Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. b) Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. Question 3: Parent of Supported Organizations. Answer (a) and (b) below. a) Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI. b) 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.

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. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

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

Section D - Distributions

Current Year

- 1 Amounts paid to supported organizations to accomplish exempt purposes
- 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity
- 3 Administrative expenses paid to accomplish exempt purposes of supported organizations
- 4 Amounts paid to acquire exempt-use assets
- 5 Qualified set-aside amounts (prior IRS approval required)
- 6 Other distributions (describe in Part VI). See instructions.
- 7 **Total annual distributions.** Add lines 1 through 6.
- 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.
- 9 Distributable amount for 2015 from Section C, line 6
- 10 Line 8 amount divided by Line 9 amount

Section E - Distribution Allocations (see instructions)

(i)
Excess Distributions

(ii)
Underdistributions
Pre-2015

(iii)
Distributable
Amount for 2015

- 1 Distributable amount for 2015 from Section C, line 6
- 2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)
- 3 Excess distributions carryover, if any, to 2015:
 - a
 - b
 - c
 - d From 2013
 - e From 2014
 - f **Total** of lines 3a through e
 - g Applied to underdistributions of prior years
 - h Applied to 2015 distributable amount
 - i Carryover from 2010 not applied (see instructions)
 - j Remainder. Subtract lines 3g, 3h, and 3i from 3f
- 4 Distributions for 2015 from Section D, line 7:
 - a Applied to underdistributions of prior years
 - b Applied to 2015 distributable amount
 - c Remainder. Subtract lines 4a and 4b from 4
- 5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).
- 6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).
- 7 **Excess distributions carryover to 2016.** Add lines 3j and 4c.
- 8 Breakdown of line 7:
 - a
 - b
 - c Excess from 2013
 - d Excess from 2014
 - e Excess from 2015



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.)

Client Copy

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2015

▶ Attach to Form 990 or 990-EZ.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

The Friends of Topsail Hill Preserv

Employer identification number

59-3733849

01. Description of other revenue (Part I, line 8)

Description	Amount
<u>Tent Laundry</u>	<u>50</u>
<u>Cash Shortage</u>	<u>12</u>
<u>Music Concert Food</u>	<u>41</u>
<u>Pepsi Sales</u>	<u>447</u>
<u>Ranger Breakfast</u>	<u>1,682</u>
<u>Refund</u>	<u>105</u>

02. Description of other expenses (Part I, line 16)

Description	Amount
<u>Bank Fee</u>	<u>55</u>
<u>Office expense</u>	<u>2,290</u>
<u>Donations to Topsail Hill Park</u>	<u>16,515</u>
<u>Dues</u>	<u>298</u>
<u>Insurance</u>	<u>3,684</u>
<u>Internet</u>	<u>839</u>
<u>Contract labor</u>	<u>1,140</u>
<u>Music Concert</u>	<u>6,250</u>
<u>License and Permits</u>	<u>61</u>
<u>Miscellaneous</u>	<u>245</u>
<u>Sales Taxes Audit</u>	<u>14,165</u>
<u>Supplies</u>	<u>730</u>
<u>Computer Supplies and Support</u>	<u>85</u>
<u>Card Renewal</u>	<u>45</u>

Name of the organization

Employer identification number

The Friends of Topsail Hill Preserv

59-3733849

Meeting Expenses 15

Merchant Fee 1,455

Kids Club Supplies 471

Special Events 302

Training 41

Volunteer 223

03. Description of other assets (Part II, line 24)

Category	Beginning of Year	End of Year
Bicycle Shed	1,100	1,100
Buildings	5,087	9,775
Paddleboards	13,133	17,585

Client Copy

Depreciation and Amortization (Including Information on Listed Property)

2015

Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (95)

▶ Attach to your tax return.
▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

The Friends of Topsail Hill Pres

FORM 990 - 1

Identifying number
59-3733849

Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If rented filing separately, see instructions	5	
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,885

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in the tax year beginning before 2015	17	
18 If you are electing to group any assets placed in service during the tax year to one or more general asset accounts, check here	<input type="checkbox"/>	

Section B - Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month first year placed in service	(c) Basis for depreciation (business investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		4,452	5	HY	200 DB	890
c 7-year property		4,688	7	RY	200 DB	670
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		SL	
h Residential rental property			27.5 yrs.	MM	SL	
i Nonresidential real property			39 yrs.	MM	SL	
				MM	SL	

Section C - Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation Systems

20a Class life						
b 12-year			12 yrs.		SL	
c 40-year			40 yrs.	MM	SL	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	3,445
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A basis	23	

For Paperwork Reduction Act Notice, see separate instructions.

* Item was disposed
of during current year.

Depreciation Detail Listing

Management & General
For your records only

2015

PAGE 1

Name(s) as shown on return

The Friends of Topseil Hill Preserv

Social security number/ID#

99-3733849

No.	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Code	Life	Method	Rate	Current depr.	Accumulated Depreciation	Disposal expense	Book depreciation	ASST Current
1	Paddleboards	01012015	4,452		100.00			5							
2	Shed	01012015	4,688		100.00			5	200 DB HY	20	890	890			668
3	Bicycle shed	07012008	1,100		100.00			7	200 DB HY	14.29	670	670			502
4	Building	03012010	811		100.00			31.5	SL MN	3.175	35	245			35
5	Storage Shed	10152012	4,275		100.00			31.5	SL MN	3.175	26	151			26
6	Cash Register	07012008	100		100.00			5	SL MN	3.175	136	442			136
7	Computer	06012009	1,283		100.00			5		0		100			
8	Quickbooks 2010 Progr	04012010	290		100.00			3		0		1,283			
9	Refrigerators	06012010	200		100.00			7		0		290			
10	Movie Projector	03202011	530		100.00			7	SL HY	14.286	29	182			29
11	2012 Equipment	04272012	3,039		100.00			7	SL HY	14.286	76	348			76
12	2013 Equipment	03072013	2,490		100.00			7	SL HY	14.286	436	1,374			434
13	Square	08252014	435		100.00			5	SL HY	14.286	356	920			356
14	Laptop	08252014	450		100.00			5	SL MQ	20	87	123			87
15	Sound Equipment	10142014	1,613		100.00			7	SL MQ	20	90	120			90
16	shelving	10312014	303		100.00			7	SL MQ	14.286	230	288			230
17	4 Kayaks and 8 Paddle	12152014	2,400		100.00			7	SL MQ	14.286	43	50			43
								7	SL MQ	14.286	343	372			343
Totals			28,459								3,445	7,828			3,055
Land Amount Net Depreciable Cost			28,459												