

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

FINANCIAL STATEMENTS

For the Years Ended December 31, 2023 and 2022

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Friends of the Guana Tolomato Matanzas National Estuarine Research
Reserve, Inc.
Ponte Vedra Beach, Florida

Opinion

We have audited the accompanying consolidated financial statements of Friends of the Guana Tolomato Matanzas National Estuarine Research Reserve, Inc. (Friends of the GTM) (a nonprofit organization) and affiliates, which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Friends of the GTM and affiliates as of December 31, 2023 and 2022, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Friends of the GTM and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Friends of the

GTM's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Friends of the GTM's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Friends of the GTM's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



The Forde Firm, LLC
Jacksonville, Florida

DATE

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

STATEMENTS OF FINANCIAL POSITION

December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 700,587	\$ 903,940
Accounts receivable	1,200	5,285
Investments	64,140	60,941
Inventory	1,410	2,424
Prepaid expenses and other current assets	<u>3,741</u>	<u>3,893</u>
TOTAL CURRENT ASSETS	<u>771,078</u>	<u>976,483</u>
FURNITURE AND EQUIPMENT		
Furniture and equipment	11,296	10,452
Leasehold improvements	207,000	207,000
Accumulated depreciation	<u>(105,265)</u>	<u>(98,985)</u>
NET FURNITURE AND EQUIPMENT	<u>113,031</u>	<u>118,467</u>
TOTAL ASSETS	<u>\$ 884,109</u>	<u>\$ 1,094,950</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 12,075	\$ 10,140
Refundable advances	-	-
Accrued Expenses	1,200	-
Deferred revenue	<u>60,656</u>	<u>15,566</u>
TOTAL CURRENT LIABILITIES	<u>73,931</u>	<u>25,706</u>
OTHER LIABILITIES		
Due to GTM Reserve	<u>223,844</u>	<u>410,965</u>
TOTAL OTHER LIABILITIES	<u>223,844</u>	<u>410,965</u>
TOTAL LIABILITIES	<u>297,775</u>	<u>436,671</u>
NET ASSETS:		
Without donor restrictions	528,062	560,140
With donor restrictions	<u>58,272</u>	<u>98,139</u>
TOTAL NET ASSETS	<u>586,334</u>	<u>658,279</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 884,109</u>	<u>\$ 1,094,950</u>

The accompanying notes are an integral part of the financial statements.

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

STATEMENTS OF ACTIVITIES

For the Years Ended December 31, 2023 and 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
DUES AND PUBLIC SUPPORT:						
Membership	\$ 56,313	\$ -	\$ 56,313	\$ 166,376	\$ -	\$ 166,376
Rental revenue	271,509	-	271,509	299,359	-	299,359
Grant income	6,950	-	6,950	81,170	82,000	163,170
Contributions	70,445	3,178	73,623	11,023	15,147	26,170
Special events fundraising income	48,167	-	48,167	77,293	-	77,293
Summer camp and educational programs	16,526	-	16,526	25,858	-	25,858
Sales of inventory, net of cost of goods	1,765	-	1,765	551	-	551
Other miscellaneous income	(1,367)	-	(1,367)	1,774	-	1,774
Total dues and public support	470,308	3,178	473,486	663,404	97,147	760,551
REVENUES:						
Net investment income	6,175	-	6,175	(9,382)	-	(9,382)
Total revenues	6,175	-	6,175	(9,382)	-	(9,382)
Total public support and revenue	476,483	3,178	479,661	654,022	97,147	751,169
Net Assets Released from Restrictions:						
Satisfaction of donor restrictions	43,045	(43,045)	-	31,722	(31,722)	-
Total support, revenue and other	519,528	(39,867)	479,661	685,744	65,425	751,169
EXPENSES:						
Program expenses	451,979	-	451,979	458,494	-	458,494
Supporting expenses:						
Management and general	48,257	-	48,257	48,487	-	48,487
Fundraising	51,370	-	51,370	49,675	-	49,675
Total Expenses	551,606	-	551,606	556,656	-	556,656
CHANGE IN NET ASSETS	(32,078)	(39,867)	(71,945)	129,088	65,425	194,513
Net Assets, Beginning of Year	560,140	98,139	658,279	431,052	32,714	463,766
Net Assets, End of Year	\$ 528,062	\$ 58,272	\$ 586,334	\$ 560,140	\$ 98,139	\$ 658,279

The accompanying notes are an integral part of the financial statements.

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2023 and 2022

	2023				2022			
	Program Services	Supporting Services		Total	Program Services	Supporting Services		Total
		Management and General	Fund Raising			Management and General	Fund Raising	
Wages and salaries	\$ 59,260	\$ 19,754	\$ 19,754	\$ 98,768	\$ 64,727	\$ 21,575	\$ 21,575	\$ 107,877
Payroll taxes and benefits	16,041	5,347	5,347	26,735	12,956	4,318	4,318	21,592
Advertising and promotion	7,267	-	807	8,074	4,010	-	446	4,456
Telephone and internet	2,678	536	357	3,571	5,430	1,086	724	7,240
Professional service	-	8,883	-	8,883	-	7,402	-	7,402
Printing and postage	3,693	1,055	528	5,276	4,698	1,342	671	6,711
Office supplies and equipment	1,034	345	-	1,379	1,309	436	-	1,745
GTM program allocations	280,580	-	-	280,580	251,378	-	-	251,378
Designated programs services	17,965	-	-	17,965	14,015	-	-	14,015
Membership development	-	-	1,768	1,768	-	-	5,411	5,411
Facilities rental	16,836	-	-	16,836	20,667	-	-	20,667
Insurance	1,152	1,921	768	3,841	1,192	1,987	795	3,974
Grants expense	37,350	-	-	37,350	69,850	-	-	69,850
Cleaning & janitorial	-	-	-	-	7	2	-	9
Dues & subscriptions	4,381	548	548	5,477	3,125	391	391	3,907
Bank charges and service fees	2,444	815	-	3,259	2,556	852	-	3,408
Conferences, conventions, and meetings	1,298	433	-	1,731	2,574	858	-	3,432
Special events expenses	-	-	21,493	21,493	-	-	15,344	15,344
Other operational	-	2,341	-	2,341	-	2,114	-	2,114
Total before depreciation	451,979	41,978	51,370	545,327	458,494	42,363	49,675	550,532
Depreciation	-	6,279	-	6,279	-	6,124	-	6,124
Total expenses	\$ 451,979	\$ 48,257	\$ 51,370	\$ 551,606	\$ 458,494	\$ 48,487	\$ 49,675	\$ 556,656

The accompanying notes are an integral part of the financial statements.

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (71,945)	\$ 194,513
Adjustments to reconcile changes in net assets to net cash used by operating activities:		
Depreciation expense	6,279	6,124
Unrealized (gain) loss on investments	6,665	10,038
Change in accounts receivable	4,085	10,227
Change in inventories	1,014	(2,424)
Change in prepaid expenses and other current assets	152	(28)
Change in accounts payable and accrued expenses	1,935	(8,467)
Change in refundable advances	-	(7,778)
Change in accrued expenses	1,200	-
Change in deferred revenue	45,090	(7,040)
Change in due to GTM Reserve	<u>(187,120)</u>	<u>10,947</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(192,646)</u>	<u>206,112</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Net sales (purchases) of investments	<u>(9,864)</u>	<u>176</u>
Purchase of fixed assets	<u>(843)</u>	<u>-</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(10,707)</u>	<u>176</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(203,353)	206,288
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>903,940</u>	<u>697,652</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 700,587</u>	<u>\$ 903,940</u>
Supplemental data:		
Interest paid	<u>\$ -</u>	<u>\$ -</u>
Income taxes paid	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

1. NATURE OF ORGANIZATION:

The Friends of the GTM Reserve was established as the Citizen Support Organization (CSO) for the GTM Research Reserve on December 29, 2000, as per a memorandum of agreement (MOA) between the Friends of the Guana Tolomato Matanzas National Estuarine Research Reserve, Inc. and the State of Florida Department of Environmental Protection Office of Coastal and Aquatic Managed Areas (OCAMA). The agreement granted exclusivity to the Friends to serve as the CSO for the GTM Research Reserve located in St. Johns and Flagler County Florida. Under the MOA, OCAMA granted the Friends authorization to provide the following kinds of services for the benefit of the GTM Research Reserve: fund raising events, official meetings of the CSO membership, volunteer activities and projects, and public educational and interpretive activities or events.

On September 10, 2019, the Florida Department of Environmental Protection Office of Resilience and Coastal Protection (RCP), formerly known as OCAMA, updated its memorandum of agreement with the Friends of the Guana Tolomato Matanzas National Estuarine Research Reserve, Inc. to align with governing statutes and office name changes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

This summary of significant accounting policies of the Organization is presented to assist in understanding the financial statements. The financial statements and accompanying notes are representations of the Organization's management. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the presentation of these financial statements.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables, and other liabilities.

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

- Continued -

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Basis of Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide"). (ASC) 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. The board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with maturities of three months or less that is available for current operations when purchased to be cash.

Investments

In accordance with authoritative guidance, the Organization is required to report all investments in marketable and debt securities at their fair values on the statement of financial position. Realized and unrealized gains and losses are included in investment income on the statement of activities.

Fixed Assets

Fixed assets are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method. When items of property and equipment are sold or otherwise disposed of, the asset and related accumulated depreciation accounts are eliminated, and any gain or loss is included in operations.

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

- Continued -

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Due to GTM Reserve

Under the Citizen Support Organization Agreement with the Florida Department of Environmental Protection, 85 percent of funds generated by the Friends of the GTM Reserve through the use of Reserve facilities, collection of entrance and parking fees, or funds generated by program events, are required to be designated for use by the GTM Research Reserve. The organization has in the past, and may in the future, at its discretion, make additional grants to the Reserve. At December 31, 2023 and 2022, \$223,844 and \$410,965, respectively, was held in reserve to be used at the discretion of the GTM Research Reserve.

Revenue Recognition

The Organization recognizes facility use revenue from parking fees during the year in which the related services are provided. The performance obligation of providing the parking services is simultaneously received and consumed by the consumers; therefore, the revenue is recognized ratably over the course of the year. Some payments for parking fees are received before the start of the year when an annual pass is purchased by a consumer. All amounts received prior to the commencement of the year are deferred to the applicable period.

Contributions received are recorded as support with or without donor restrictions, depending on the existence and/or nature of any donor restrictions. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Donated Services

Volunteers provide substantial donated service hours which contribute significantly to the operations of the organization. No amounts have been reflected in the statements for these contributed services since the contribution of these services did not create or enhance non-financial assets or require specialized skills. When professional services requiring specific expertise are provided, in-kind values are recorded as contributions.

Functional Expense Allocation

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the program and supporting services, management and general and fundraising activities benefited.

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

- Continued -

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Income Taxes

The Friends of the GTM is recognized by the Internal Revenue Service as a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code and is, therefore, exempt from income taxes. It is not a private foundation. Management evaluated the Organization's tax positions and concluded that the Organization had maintained its exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. The Organization's Forms 990, Return of Organization Exempt from Income Tax, are subject to examination by the IRS generally for three years after the return is filed.

Fair Values of Financial Instruments

Generally accepted accounting principles require certain financial instruments to be recorded at fair value. Changes in methods of estimation could affect the fair value estimates; however, such changes are not expected to have a material impact on the organization's financial position, activities or cash flows. Cost approximates fair value for certain other investments, short term debt, and cash equivalents.

3. NET ASSETS WITH DONOR RESTRICTIONS:

Net assets with donor restrictions consist of the following:

	<u>2023</u>	<u>2022</u>
Adopt-A-Nest Program	\$ 37,285	\$ 38,252
GTM-For-All Program	482	232
Beachfront Gauge Maintenance	61,750	55,000
Water Quality Projects	1,075	2,875
Other Programs	<u>1,780</u>	<u>1,780</u>
Total	<u>\$ 102,372</u>	<u>\$ 98,139</u>

4. FAIR VALUE OF INVESTMENTS:

Authoritative guidance provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under authoritative guidance are described as follows:

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

- Continued -

4. FAIR VALUE INVESTMENTS (continued):

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 – Inputs to the valuation methodology include: quoted prices for similar assets in active markets; quoted prices for identical or similar assets in inactive markets; inputs other than quoted prices that are observable for the assets; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value:

Mutual funds: Valued at the net asset value reported on the active market of the shares held by the organization at year end.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Organization's financial instruments at fair value:

Fair values of assets measured on a recurring basis at December 31, 2023, are as follows:

	<u>Fair Value</u>	<u>Level 1 Inputs</u>
Mutual Funds	<u>\$ 64,140</u>	<u>\$ 64,140</u>
Total	<u>\$ 64,140</u>	<u>\$ 64,140</u>

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

- Continued -

4. FAIR VALUE INVESTMENTS (continued):

Fair values of assets measured on a recurring basis at December 31, 2022, are as follows:

	<u>Fair Value</u>	<u>Level 1 Inputs</u>
Mutual Funds	<u>\$ 60,941</u>	<u>\$ 60,941</u>
Total	<u>\$ 60,941</u>	<u>\$ 60,941</u>

The Organization held no assets valued at Level 2 or Level 3 inputs at December 31, 2023 or 2022.

5. CONCENTRATION OF RISK:

The Organization has several bank accounts with two institutions. The total of these accounts exceeding the federally insured limit of \$250,000 was \$319,271 and \$524,533 on December 31, 2022 and 2021, respectively.

6. CONTRIBUTIONS IN-KIND:

The Organization received various items and services in 2023 that were auctioned off to donors during the Oceanwise event. In-kind donations are measured at their fair value. The Financial Accounting Standards Board (FASB) in its Accounting Standards Codification 820 provides a single definition of fair value and established a three-tier hierarchy which is described below:

Level 1 – In-kind donations for which there are readily available prices in active markets for identical items.

Level 2 – In-kind donations for which there is publicly available information about similar items in inactive markets, such as auction websites.

Level 3 – In-kind donations for which little publicly available information is available, and unobservable inputs may be used to measure fair value.

The in-kind contributions described above are considered Level 1. Total in-kind contributions consist of \$20,130.

FRIENDS OF THE GUANA TOLOMATO MATANZAS
NATIONAL ESTUARINE RESEARCH RESERVE, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

- Continued -

7. LIQUIDITY AND AVAILABILITY OF FUNDS:

Financial assets available for general expenditure without donor restrictions limiting their use within one year of the statement of financial position date consist of the following:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 700,587	\$ 903,940
Accounts receivable	1,200	5,285
Investments	64,140	60,941
Inventory	<u>1,410</u>	<u>2,424</u>
	767,337	972,590
Less those unavailable for general expenditure within one year due to:		
Donor restrictions for designated programs	102,372	98,139
Due to GTM Research Reserve	<u>223,844</u>	<u>410,965</u>
	<u>326,216</u>	<u>509,104</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 441,121</u>	<u>\$ 463,486</u>

As part of the Organization's liquidity management, it invests cash in excess of daily requirements in highly liquid short-term investments.

8. SUBSEQUENT EVENTS:

In preparing these financial statements, Friends of the GTM evaluated events and transactions for potential recognition or disclosure through **DATE**, the date the financial statements were available to be issued.



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October 22, 2024

Board of Directors
Friends of the Guana Tolomato Matanzas National Estuarine
Research Reserve

We are pleased to confirm our understanding of the services we are to provide for Friends of the Guana Tolomato Matanzas National Estuarine Research Reserve (Friends of the GTM) for the years ended December 31, 2024, 2025, and 2026.

We will audit the financial statements of the Friends of the GTM, which comprise the statements of financial position as of December 31, 2024, and for the two ensuing years, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements (the financial statements).

Audit Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with rules adopted by the Florida Auditor General in accordance with Section 11.45(8), Rules of the Auditor General, Audits of Director Support Organizations and Citizen Support Organizations and standards set forth in the Statement of Financial Accounting No. 116 and 117 Financial Statements for Not-for-Profit Organizations established by the Financial Accounting Standards Board and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of Friends of the GTM's financial statements. Our report will be addressed to the Board of Directors of Friends of the GTM. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

Audit Procedures

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written

representation from the Organization's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representation from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent THE FORDE FIRM, LLC financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We may, from time to time and depending on the circumstances, use third-party service providers, such as independent contractors, specialists, or vendors, in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

During the course of our engagement, we may need to electronically transmit confidential information to each other. Email is a fast and convenient way to perform this communication; however, email is not a secure means of communication and thus, confidentiality could be compromised. You agree to the use of email and other electronic methods to transmit and

receive information, including confidential information, between The Forde Firm, LLC, the Organization, and third-party service providers engaged.

Other Services

We will prepare the Organization's federal IRS Form 990 and state information returns for the years ended December 31, 2024, 2025, and 2026 based on information provided by you.

We will also assist in preparing the financial statements of the Organization in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

Management Responsibilities

You are responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles. You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the Organization complies with applicable laws and regulations.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information

contained in these sites or to consider the consistency of other information in the electronic site with the original document.

If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in any document should be done only with our prior approval of the document. You are responsible for providing us the opportunity to review such documents before issuance. You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines and our report may be delayed. In order to efficiently perform our audit procedures, we will require access to secure and reliable internet access throughout the entirety of our fieldwork. Additionally, we will need you to appoint an audit contact person that will be able to be reached throughout the audit.

Name: _____

Position: _____

Phone Number: _____

Email address: _____

Linda Forde is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately May 16, 2025, and to issue our report no later than July 29, 2025. In order to meet this timeline, we will need a completed trial balance and requested documentation provided to us no later than one week (five business days) prior to scheduled field work dates. Changes to the trial balance during the audit or delays in providing information will delay the delivery of the issued reports. Additionally, natural disasters occurring in either our immediate area or yours may delay the delivery of our issued reports.

Our fees for these services are intended to be a value billing and will not typically vary based on the actual time. We do this in order to give you the best value possible and allow you to fully budget for your audit expenses. If the scope of the engagement changes or there are significant difficulties or changes after we begin our process, we will discuss these changes with you in advance of spending additional time and we will agree upon a fee structure for any additional services before beginning those services. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

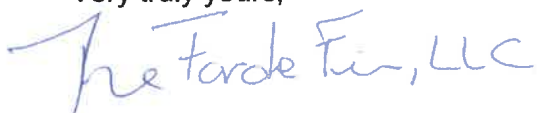
In the event of nonpayment, we retain the right to (a) suspend the performance of our services, (b) change the payment conditions under this Engagement Letter, or (c) terminate our services. If we elect to suspend our services, such services will not be resumed until your account is paid as agreed. Alternatively, if we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Our fee for the outlined services will be \$5,150 for the audit and \$500 for the informational returns for each of the three years mentioned in the first paragraph of this letter, regardless of the amount of time required on our part. Included in our fee for these services, we will provide up to five bound copies of our report. Additional bound copies may be provided at a cost of \$5 each. Fees for our services can be paid using a credit card for an amount and an additional 3.5 percent processing fee. Fees for our services can be paid using a credit card or ACH via Omella for an amount and an additional 5 percent processing fee. Your organization will receive three progressive invoices from us with 1) the initial invoice due at start of the planning phase, 2) the second invoice due at the start to fieldwork, and the final invoice due at the time of receiving the draft audit report from our firm.

With respect to the services and this Engagement Letter, in no event shall the liability of The Forde Firm, LLC and its present, future, and former partners, principals, directors, employees, agents, and contractors for any claim, including, but not limited to The Forde Firm, LLC's own negligence, exceed the fees it receives for the portion of work giving rise to such liability. This limitation shall not apply to the extent that it is finally determined that any claims, losses, or damages are the result of The Forde Firm, LLC's gross negligence or willful misconduct. In addition, The Forde Firm, LLC shall not be liable for any special, consequential, incidental, or exemplary damages or loss (nor any lost profits, interest, taxes, penalties, loss of savings, or lost business opportunity) even if The Forde Firm, LLC was advised in advance of such potential damages. This paragraph shall apply to any type of claim asserted, including contract, statute, tort, or strict liability, whether by the Organization, The Forde Firm, LLC, or others. Further, the Organization shall, upon receipt of written notice, indemnify, defend, and hold harmless The Forde Firm, LLC and its present, future, and former partners, principals, directors, employees, agents, and contractors from and against any liability and damages (including punitive damages), fees, expenses, losses, demands, and costs (including defense costs) associated with any claim arising from or related to the Organization's knowing misrepresentations or false or incomplete information provided to The Forde Firm, LLC. In the event of any controversy or claim against The Forde Firm, LLC arising from or related to the services described herein, The Forde Firm, LLC shall be entitled, at its option, to defend itself from such controversy or claim and to participate in any settlement, administrative, or judicial proceedings.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

The Forde Firm, LLC

The Forde Firm, LLC

RESPONSE:

This letter correctly sets forth the understanding of Friends of the GTM.

Management signature: _____

Title: _____

Date: _____

Governance signature: *DaleAnn Viger*

Title: *Executive Director*

Date: *12/2/2024*

Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning _____, and ending _____

**Friends of Guana Tolomato Matanzas 91-2081432
National Estuarine Research Reserve**

Net Asset / Fund Balance at Beginning of Year		<u>658,279</u>
Revenue		
Contributions	<u>185,451</u>	
Program service revenue	<u>288,035</u>	
Investment income	<u>6,175</u>	
Capital gain / loss	<u> </u>	
Fundraising / Gaming:		
Gross revenue	<u> </u>	
Direct expenses	<u> </u>	
Net income	<u> </u>	
Other income	<u>0</u>	
Total revenue		<u>479,661</u>
Expenses		
Program services	<u>451,979</u>	
Management and general	<u>48,257</u>	
Fundraising	<u>51,370</u>	
Total expenses		<u>551,606</u>
Excess / (deficit)		<u>-71,945</u>
Changes		<u> </u>
Net Asset / Fund Balance at End of Year		<u>586,334</u>

Reconciliation of Revenue

Total revenue per financial statements	<u>479,661</u>
Less:	
Unrealized gains	<u> </u>
Donated services	<u> </u>
Recoveries	<u> </u>
Other	<u> </u>
Plus:	
Investment expenses	<u> </u>
Other	<u> </u>
Total revenue per return	<u>479,661</u>

Reconciliation of Expenses

Total expenses per financial statements	<u>551,606</u>
Less:	
Donated services	<u> </u>
Prior year adjustments	<u> </u>
Losses	<u> </u>
Other	<u> </u>
Plus:	
Investment expenses	<u> </u>
Other	<u> </u>
Total expenses per return	<u>551,606</u>

	Beginning	Ending	Differences
Assets	<u>1,094,950</u>	<u>884,110</u>	
Liabilities	<u>436,671</u>	<u>297,776</u>	
Net assets	<u>658,279</u>	<u>586,334</u>	<u>-71,945</u>

Miscellaneous Information

Amended return _____
 Return / extended due date 11/15/24
 Failure to file penalty _____

Form **990**

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2023
 Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

A For the 2023 calendar year, or tax year beginning , and ending																															
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization Friends of Guana Tolomato Matanzas National Estuarine Research Reserve</td> <td>D Employer identification number 91-2081432</td> </tr> <tr> <td colspan="2">Doing business as</td> <td>E Telephone number 904-823-4527</td> </tr> <tr> <td colspan="2">Number and street (or P.O. box if mail is not delivered to street address) 505 Guana River Road</td> <td>G Gross receipts\$ 479,661</td> </tr> <tr> <td colspan="2">Room/suite</td> <td></td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code Ponte Vedra Beach FL 32082</td> <td></td> </tr> <tr> <td colspan="3">F Name and address of principal officer: Steve Swann 505 Guana River Road Ponte Vedra Beach FL 32082</td> </tr> <tr> <td colspan="3"> H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions </td> </tr> <tr> <td colspan="3">I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (Insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</td> </tr> <tr> <td colspan="3">J Website: www.gtmnerr.org H(c) Group exemption number</td> </tr> <tr> <td colspan="2">K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other</td> <td>L Year of formation: 2000 M State of legal domicile: FL</td> </tr> </table>	C Name of organization Friends of Guana Tolomato Matanzas National Estuarine Research Reserve		D Employer identification number 91-2081432	Doing business as		E Telephone number 904-823-4527	Number and street (or P.O. box if mail is not delivered to street address) 505 Guana River Road		G Gross receipts\$ 479,661	Room/suite			City or town, state or province, country, and ZIP or foreign postal code Ponte Vedra Beach FL 32082			F Name and address of principal officer: Steve Swann 505 Guana River Road Ponte Vedra Beach FL 32082			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions			I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (Insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			J Website: www.gtmnerr.org H(c) Group exemption number			K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2000 M State of legal domicile: FL
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Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE FRIENDS ORGANIZATION WILL PROVIDE SUPPORT TO ASSIST THE GUANA TOLOMATO MATANZAS NATIONAL ESTUARINE RESEARCH RESERVE IN THE IMPLEMENTATION OF SCIENTIFIC RESEARCH, EDUCATION AND RESOURCE MANAGEMENT.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	4
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	358,040	185,451
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	325,217	288,035
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	77,293	6,175
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	760,550	479,661
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	251,378	0
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	129,469	125,503
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	
	b Total fundraising expenses (Part IX, column (D), line 25)	51,370	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	175,809	426,103
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	556,656	551,606
	19 Revenue less expenses. Subtract line 18 from line 12	203,894	-71,945
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,094,950	884,110
	22 Net assets or fund balances. Subtract line 21 from line 20	436,671	297,776
		658,279	586,334

Part II Signature Block

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

Sign Here	Signature of officer Steve Swann	Date	
	Type or print name and title President		
Paid Preparer Use Only	Print/Type preparer's name David Forde	Preparer's signature David Forde	Date 10/30/24
	Firm's name The Forde Firm LLC	Firm's EIN 82-4388106	Check <input type="checkbox"/> if self-employed PTIN P02500306
	Firm's address 5150 Belfort Rd. Bldg 300 Jacksonville, FL 32256	Phone no. 904-725-5832	

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

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. 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		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Form 990 (2023) **Friends of Guana Tolomato Matanzas 91-2081432**

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	4		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ELLEN LEROY-REED	40.00									
FMR Exec Director	0.00			X			31,953	0	0	
(2) Dale Viger	40.00									
Executive Director	0.00			X			23,783	0	0	
(3) YASH DEO	0.00									
Vice President	0.00	X		X			0	0	0	
(4) WILLIAM FEENEY	0.00									
Secretary	0.00	X		X			0	0	0	
(5) MARY FINNAN	0.00									
DIRECTOR	0.00	X					0	0	0	
(6) UNDINE GEORGE	0.00									
DIRECTOR	0.00	X					0	0	0	
(7) Stephanie Hezel	0.00									
DIRECTOR	0.00	X					0	0	0	
(8) Linda Krepp	0.00									
DIRECTOR	0.00	X					0	0	0	
(9) Thomas Maletta	0.00									
DIRECTOR	0.00	X					0	0	0	
(10) Joanne Masingill	0.00									
DIRECTOR	0.00	X					0	0	0	
(11) Steve Swann	5.00									
President	0.00	X		X			0	0	0	

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b 56,313				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 6,950				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 122,188				
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		185,451			
	Program Service Revenue	2a FACILITY RENTAL	Business Code	271,509	271,509	
b SUMMER CAMP PROGRAM			16,526	16,526		
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			288,035			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		6,175	6,175	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real			
		b Less: rental expenses	6b	(ii) Personal		
		c Rental inc. or (loss)	6c			
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities			
		b Less: cost or other basis and sales exps.	7b	(ii) Other		
		c Gain or (loss)	7c			
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
		b Less: direct expenses	8b			
		c Net income or (loss) from fundraising events				
	9a Gross income from gaming activities. See Part IV, line 19	9a				
b Less: direct expenses		9b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		479,661	294,210	0	0	

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	903,940	1	700,587
	2 Savings and temporary cash investments	60,941	2	64,140
	3 Pledges and grants receivable, net	5,285	3	1,200
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	2,424	8	1,410
	9 Prepaid expenses and deferred charges	3,893	9	3,741
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 218,296		
	b Less: accumulated depreciation	10b 105,264	118,467	10c 113,032
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		1,094,950	16 884,110	
Liabilities	17 Accounts payable and accrued expenses	10,140	17	12,076
	18 Grants payable	410,965	18	
	19 Deferred revenue	15,566	19	60,656
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	225,044
	26 Total liabilities. Add lines 17 through 25		436,671	26 297,776
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	560,140	27	528,062
	28 Net assets with donor restrictions	98,139	28	58,272
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	658,279	32	586,334	
33 Total liabilities and net assets/fund balances	1,094,950	33	884,110	

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

**Friends of Guana Tolomato Matanzas
National Estuarine Research Reserve**

Employer identification number

91-2081432

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

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2023

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			335,169	358,040	185,451	878,660
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			323,092	402,510	294,210	1,019,812
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			658,261	760,550	479,661	1,898,472
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						1,898,472

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6			658,261	760,550	479,661	1,898,472
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)			658,261	760,550	479,661	1,898,472

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests — 2023. 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 — 2022. 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 (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: Friends of Guana Tolomato Matanzas National Estuarine Research Reserve; Employer identification number: 91-2081432

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with columns (a) Donor advised funds and (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and compliance questions.

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Conservation easement details including purpose(s), number of easements, acreage, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Art and historical treasures reporting requirements including revenue and asset inclusion details.

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Due to GTM Reserve	223,844
(3) Accrued Expenses	1,200
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	225,044

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

**Friends of Guana Tolomato Matanzas
National Estuarine Research Reserve**

Identifying number

91-2081432

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	1,160,000
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	2,890,000
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 married 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 2022 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 don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	6,279

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	6,279
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

There are no amounts for Page 2

Form **4562** (2023)

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	External Hard Drive	10/19/20	0			0	0 HY	0	0
2	Gaming Laptop GTX1650	10/23/20	0			0	0 HY	0	0
3	Paver Installation - Back of Reserve	6/30/12	0			0	0 HY	0	0
4	Leasehold Improvements	9/23/05	0			0	0 HY	0	0
5	Leasehold Improvements	11/16/05	0			0	0 HY	0	0
6	Industrial File Cabinet	2/15/23	844			844	5 MO S/L	0	155
	Total Other Depreciation		<u>844</u>			<u>844</u>		<u>0</u>	<u>155</u>
	Total ACRS and Other Depreciation		<u>844</u>			<u>844</u>		<u>0</u>	<u>155</u>
	Grand Totals		844			844		0	155
	Less: Dispositions and Transfers		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>844</u>			<u>844</u>		<u>0</u>	<u>155</u>

Future Depreciation Report **FYE: 12/31/24**

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
Other Depreciation:					
1	External Hard Drive	10/19/20	139	28	0
2	Gaming Laptop GTX1650	10/23/20	760	152	0
3	Paver Installation - Back of Reserve	6/30/12	9,553	637	0
4	Leasehold Improvements	9/23/05	165,110	4,234	0
5	Leasehold Improvements	11/16/05	41,890	1,074	0
6	Industrial File Cabinet	2/15/23	844	169	169
Total Other Depreciation			<u>218,296</u>	<u>6,294</u>	<u>169</u>
Total ACRS and Other Depreciation			<u>218,296</u>	<u>6,294</u>	<u>169</u>
Grand Totals			<u>218,296</u>	<u>6,294</u>	<u>169</u>

Form **990**

Tax Return History

2023

Name **Friends of Guana Tolomato Matanzas National Estuarine Research Reserve** Employer Identification Number **91-2081432**

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants			223,582	191,664	129,138	
Membership dues			111,587	166,376	56,313	
Program service revenue			309,982	325,217	288,035	
Capital gain or loss						
Investment income			1,459		6,175	
Fundraising revenue (income/loss)			11,651	77,293		
Gaming revenue (income/loss)						
Other revenue						
Total revenue			658,261	760,550	479,661	
Grants and similar amounts paid			264,565	251,378		
Benefits paid to or for members						
Compensation of officers, etc.			92,062	73,020	55,736	
Other compensation			9,889	56,449	69,767	
Professional fees			7,263	7,402	8,883	
Occupancy costs			6,124	20,676	16,836	
Depreciation and depletion			185,725	6,124	6,279	
Other expenses			565,628	141,607	394,105	
Total expenses			92,633	556,656	551,606	
Excess or (Deficit)				203,894	-71,945	
Total exempt revenue			658,261	760,550	479,661	
Total unrelated revenue						
Total excludable revenue			311,441	325,217	294,210	
Total Assets			912,775	1,094,950	884,110	
Total Liabilities			449,008	436,671	297,776	
Net Fund Balances			463,767	658,279	586,334	

Federal Statements

Form 990. Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
DUES & SUBSCRIPTIONS	\$ 5,477	\$ 4,381	548	548
BANK CHARGES & FEES	3,259	2,444	815	
OTHER OPERATIONAL	2,341		2,341	
MEMBERSHIP DEVELOPMENT	1,768			1,768
Total	\$ 12,845	\$ 6,825	\$ 3,704	\$ 2,316

Form **990**

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023
 Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

A For the 2023 calendar year, or tax year beginning _____, **and ending** _____

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization **Friends of Guana Tolomato Matanzas National Estuarine Research Reserve**

D Employer identification number **91-2081432**

Doing business as _____

E Telephone number **904-823-4527**

Number and street (or P.O. box if mail is not delivered to street address) **505 Guana River Road** Room/suite _____

City or town, state or province, country, and ZIP or foreign postal code
Ponte Vedra Beach FL 32082

F Name and address of principal officer:
Steve Swann
505 Guana River Road
Ponte Vedra Beach FL 32082

G Gross receipts **479,661**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **www.gtmnerr.org** **H(c)** Group exemption number _____

K Form of organization: Corporation Trust Association Other _____

L Year of formation: **2000** **M State of legal domicile:** **FL**

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
THE FRIENDS ORGANIZATION WILL PROVIDE SUPPORT TO ASSIST THE GUANA TOLOMATO MATANZAS NATIONAL ESTUARINE RESEARCH RESERVE IN THE IMPLEMENTATION OF SCIENTIFIC RESEARCH, EDUCATION AND RESOURCE MANAGEMENT.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	4
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	358,040	185,451
9 Program service revenue (Part VIII, line 2g)	325,217	288,035
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		6,175
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	77,293	0
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	760,550	479,661
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	251,378	0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	129,469	125,503
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25)	51,370	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	175,809	426,103
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	556,656	551,606
19 Revenue less expenses. Subtract line 18 from line 12	203,894	-71,945
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,094,950	884,110
21 Total liabilities (Part X, line 26)	436,671	297,776
22 Net assets or fund balances. Subtract line 21 from line 20	658,279	586,334

Part II Signature Block

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

Sign Here Signature of officer: **Steve Swann** Date: _____
 Type or print name and title: **President**

Paid Preparer Use Only

Print/Type preparer's name: **David Forde** Preparer's signature: **David Forde** Date: **10/30/24** Check if self-employed PTIN: **P02500306**

Firm's name: **The Forde Firm LLC** Firm's EIN: **82-4388106**

Firm's address: **5150 Belfort Rd. Bldg 300 Jacksonville, FL 32256** Phone no.: **904-725-5832**

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2023)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

THE FRIENDS ORGANIZATION WILL PROVIDE SUPPORT TO ASSIST THE GUANA TOLOMATO MATANZAS NATIONAL ESTUARINE RESEARCH RESERVE IN THE IMPLEMENTATION OF SCIENTIFIC RESEARCH, EDUCATION AND RESOURCE MANAGEMENT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **451,979** including grants of\$) (Revenue \$)
Support the goals and objectives, programs and activities of the Guana Tolomato Matanzas National Estuarine Research Reserve.

4b (Code:) (Expenses \$ including grants of\$) (Revenue \$)
N/A

4c (Code:) (Expenses \$ including grants of\$) (Revenue \$)
N/A

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of\$) (Revenue \$)

4e Total program service expenses **451,979**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. 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		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	4
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 15		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
	12c	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
	16b		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

Dale Viger 505 Guana River Road **FL 32082** 904-823-4526
Ponte Vedra Beach

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ELLEN LEROY-REED	40.00									
FMR Exec Director	0.00			X			31,953	0	0	
(2) Dale Viger	40.00									
Executive Director	0.00			X			23,783	0	0	
(3) YASH DEO	0.00									
Vice President	0.00	X		X			0	0	0	
(4) WILLIAM FEENEY	0.00									
Secretary	0.00	X		X			0	0	0	
(5) MARY FINNAN	0.00									
DIRECTOR	0.00	X					0	0	0	
(6) UNDINE GEORGE	0.00									
DIRECTOR	0.00	X					0	0	0	
(7) Stephanie Hezel	0.00									
DIRECTOR	0.00	X					0	0	0	
(8) Linda Krepp	0.00									
DIRECTOR	0.00	X					0	0	0	
(9) Thomas Maletta	0.00									
DIRECTOR	0.00	X					0	0	0	
(10) Joanne Masingill	0.00									
DIRECTOR	0.00	X					0	0	0	
(11) Steve Swann	5.00									
President	0.00	X		X			0	0	0	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Suzanne Williams										
(12) DIRECTOR	0.00	X					0	0	0	
(13) Rob Steele										
(13) Treasurer	0.00		X				0	0	0	
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal							55,736			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							55,736			

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	56,313			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	6,950			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	122,188			
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		185,451			
	Program Service Revenue	2a FACILITY RENTAL	Business Code	271,509	271,509	
b SUMMER CAMP PROGRAM			16,526	16,526		
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			288,035			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		6,175	6,175		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		6a				
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		7a				
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c				
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
	8a					
	b Less: direct expenses	8b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19						
	9a					
	b Less: direct expenses	9b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances						
	10a					
	b Less: cost of goods sold	10b				
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions			479,661	294,210	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	55,736	33,440	11,148	11,148
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	43,032	25,820	8,606	8,606
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	26,735	16,041	5,347	5,347
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	8,883		8,883	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	8,074	7,267		807
12 Advertising and promotion	6,655	4,727	1,400	528
13 Office expenses	3,571	2,678	536	357
14 Information technology				
15 Royalties				
16 Occupancy	16,836	16,836		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,731	1,298	433	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	6,279		6,279	
23 Insurance	3,841	1,152	1,921	768
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a GTM PROGRAM ALLOCATIONS	280,580	280,580		
b GRANT EXPENSES	37,350	37,350		
c SPECIAL EVENTS	21,493			21,493
d PROGRAMS SERVICES	17,965	17,965		
e All other expenses	12,845	6,825	3,704	2,316
25 Total functional expenses. Add lines 1 through 24e	551,606	451,979	48,257	51,370
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	903,940	1	700,587
	2 Savings and temporary cash investments	60,941	2	64,140
	3 Pledges and grants receivable, net	5,285	3	1,200
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	2,424	8	1,410
	9 Prepaid expenses and deferred charges	3,893	9	3,741
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 218,296		
	b Less: accumulated depreciation	10b 105,264	118,467	10c 113,032
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		1,094,950	16	884,110
Liabilities	17 Accounts payable and accrued expenses	10,140	17	12,076
	18 Grants payable	410,965	18	
	19 Deferred revenue	15,566	19	60,656
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25 225,044
	26 Total liabilities. Add lines 17 through 25		436,671	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	560,140	27	528,062
	28 Net assets with donor restrictions	98,139	28	58,272
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	658,279	32	586,334
33 Total liabilities and net assets/fund balances		1,094,950	33	884,110

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	479,661
2	Total expenses (must equal Part IX, column (A), line 25)	2	551,606
3	Revenue less expenses. Subtract line 2 from line 1	3	-71,945
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	658,279
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	586,334

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A
(Form 990)**

Public Charity Status and Public Support

OMB No. 1545-0047

2023

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.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization Friends of Guana Tolomato Matanzas National Estuarine Research Reserve	Employer identification number 91-2081432
---	---

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

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2023

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (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; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (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; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2023; 15 Public support percentage from 2022 Schedule A, Part II, line 14; 16a 33 1/3% support test — 2023; b 33 1/3% support test — 2022; 17a 10%-facts-and-circumstances test — 2023; b 10%-facts-and-circumstances test — 2022; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			335,169	358,040	185,451	878,660
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			323,092	402,510	294,210	1,019,812
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			658,261	760,550	479,661	1,898,472
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						1,898,472

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6			658,261	760,550	479,661	1,898,472
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)			658,261	760,550	479,661	1,898,472

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests — 2023. 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 — 2022. 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 on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<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			1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			3
4	Amounts paid to acquire exempt-use assets			4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)			5
6	Other distributions (describe in Part VI). See instructions.			6
7	Total annual distributions. Add lines 1 through 6.			7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.			8
9	Distributable amount for 2022 from Section C, line 6			9
10	Line 8 amount divided by line 9 amount			10
Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2024. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: Friends of Guana Tolomato Matanzas National Estuarine Research Reserve. Employer identification number: 91-2081432.

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes/No, 6 Did the organization inform all grantees... Yes/No.

Part II Conservation Easements Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included on line 2a, 2d Number of conservation easements included on line 2c acquired after July 25, 2006... 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year... 4 Number of states where property subject to conservation easement is located... 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes/No 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year... 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year... 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes/No 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. (i) Revenue included on Form 990, Part VIII, line 1 \$ (ii) Assets included in Form 990, Part X \$ 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items. a Revenue included on Form 990, Part VIII, line 1 \$ b Assets included in Form 990, Part X \$

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) Due to GTM Reserve	223,844
(3) Accrued Expenses	1,200
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	225,044

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization Friends of Guana Tolomato Matanzas National Estuarine Research Reserve	Employer identification number 91-2081432
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Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
**THE FORM 990 IS MADE AVAILABLE VIA EMAIL TO ALL BOARD MEMBERS FOR THEIR
REVIEW AND ANY ADJUSTMENTS. A FINAL REVIEW IS THEN PERFORMED BY THE
PRESIDENT, TREASURER, AND EXECUTIVE DIRECTOR FOR ACCURACY PRIOR TO FILING
THE FORM 990 TAX RETURN.**

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy
**EACH DIRECTOR AND THE EXECUTIVE DIRECTOR IS RESPONSIBLE FOR BRINGING ANY
CONFLICTS NOT DISCLOSED TO THE ATTENTION OF THE BOARD.**

Form 990, Part VI, Line 15a - Compensation Process for Top Official
**THE BOARD REVIEWS THE EXECUTIVE COMPENSATION BASED ON INDUSTRY AND REGION
COMPARATIVES, AND THEIR COLLECTIVE EXPERIENCE.**

Form 990, Part VI, Line 15b - Compensation Process for Officers
**THE BOARD REVIEWS THE COMPENSATION BASED ON INDUSTRY AND REGION
COMPARATIVES, AND THEIR COLLECTIVE EXPERIENCE.**

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
**GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON
REQUEST. OUR FINANCIAL STATEMENTS ARE AVAILABLE VIA THE FLORIDA DEPARTMENT
OF AGRICULTURE'S WEBSITE OR UPON REQUEST.**

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.

OMB No. 1545-0172

2023

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **179**

Name(s) shown on return **Friends of Guana Tolomato Matanzas
National Estuarine Research Reserve**

Identifying number
91-2081432

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	1,160,000
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	2,890,000
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 married 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 2022 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 don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	6,279

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	6,279
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2023)

DAA

There are no amounts for Page 2

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	External Hard Drive	10/19/20	139			139	5 MO S/L	83	28
2	Gaming Laptop GTX1650	10/23/20	760			760	5 MO S/L	456	152
3	Paver Installation - Back of Reserve	6/30/12	9,553			9,553	15 MO S/L	6,846	637
4	Leasehold Improvements	9/23/05	165,110			165,110	39 MO S/L	73,206	4,233
5	Leasehold Improvements	11/16/05	41,890			41,890	39 MO S/L	18,394	1,074
6	Industrial File Cabinet	2/15/23	844			844	5 MO S/L	0	155
	Total Other Depreciation		<u>218,296</u>			<u>218,296</u>		<u>98,985</u>	<u>6,279</u>
	Total ACRS and Other Depreciation		<u>218,296</u>			<u>218,296</u>		<u>98,985</u>	<u>6,279</u>
	Grand Totals		218,296			218,296		98,985	6,279
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>218,296</u>			<u>218,296</u>		<u>98,985</u>	<u>6,279</u>

91-2081432

AMT Asset Report

FYE: 12/31/2023

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	External Hard Drive	10/19/20	0			0	0 HY	0	0
2	Gaming Laptop GTX1650	10/23/20	0			0	0 HY	0	0
3	Paver Installation - Back of Reserve	6/30/12	0			0	0 HY	0	0
4	Leasehold Improvements	9/23/05	0			0	0 HY	0	0
5	Leasehold Improvements	11/16/05	0			0	0 HY	0	0
6	Industrial File Cabinet	2/15/23	844			844	5 MO S/L	0	155
	Total Other Depreciation		<u>844</u>			<u>844</u>		<u>0</u>	<u>155</u>
	Total ACRS and Other Depreciation		<u>844</u>			<u>844</u>		<u>0</u>	<u>155</u>
	Grand Totals		844			844		0	155
	Less: Dispositions and Transfers		0			0		0	0
	Net Grand Totals		<u>844</u>			<u>844</u>		<u>0</u>	<u>155</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

Future Depreciation Report **FYE: 12/31/24**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
Other Depreciation:					
1	External Hard Drive	10/19/20	139	28	0
2	Gaming Laptop GTX1650	10/23/20	760	152	0
3	Paver Installation - Back of Reserve	6/30/12	9,553	637	0
4	Leasehold Improvements	9/23/05	165,110	4,234	0
5	Leasehold Improvements	11/16/05	41,890	1,074	0
6	Industrial File Cabinet	2/15/23	844	169	169
Total Other Depreciation			<u>218,296</u>	<u>6,294</u>	<u>169</u>
Total ACRS and Other Depreciation			<u>218,296</u>	<u>6,294</u>	<u>169</u>
Grand Totals			<u>218,296</u>	<u>6,294</u>	<u>169</u>

Form 990	Two Year Comparison Report	2022 & 2023
For calendar year 2023, or tax year beginning _____, ending _____		

Name Friends of Guana Tolomato Matanzas National Estuarine Research Reserve	Taxpayer Identification Number 91-2081432
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		2022	2023	Differences
Revenue	1. Contributions, gifts, grants	189,340	122,188	-67,152
	2. Membership dues and assessments	166,376	56,313	-110,063
	3. Government contributions and grants	2,324	6,950	4,626
	4. Program service revenue	325,217	288,035	-37,182
	5. Investment income		6,175	6,175
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events	77,293		-77,293
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue			
	12. Total revenue. Add lines 1 through 11	760,550	479,661	-280,889
Expenses	13. Grants and similar amounts paid	251,378		-251,378
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	73,020	55,736	-17,284
	16. Salaries, other compensation, and employee benefits	56,449	69,767	13,318
	17. Professional fundraising fees			
	18. Other professional fees	7,402	8,883	1,481
	19. Occupancy, rent, utilities, and maintenance	20,676	16,836	-3,840
	20. Depreciation and Depletion	6,124	6,279	155
	21. Other expenses	141,607	394,105	252,498
	22. Total expenses. Add lines 13 through 21	556,656	551,606	-5,050
	23. Excess or (Deficit). Subtract line 22 from line 12	203,894	-71,945	-275,839
Other Information	24. Total exempt revenue	760,550	479,661	-280,889
	25. Total unrelated revenue			
	26. Total excludable revenue	325,217	294,210	-31,007
	27. Total assets	1,094,950	884,110	-210,840
	28. Total liabilities	436,671	297,776	-138,895
	29. Retained earnings	658,279	586,334	-71,945
	30. Number of voting members of governing body	15	15	
	31. Number of independent voting members of governing body	15	15	
	32. Number of employees	4	4	
	33. Number of volunteers			

Form 990	Tax Return History	2023
Name Friends of Guana Tolomato Matanzas National Estuarine Research Reserve		Employer Identification Number 91-2081432

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants			223,582	191,664	129,138	
Membership dues			111,587	166,376	56,313	
Program service revenue			309,982	325,217	288,035	
Capital gain or loss						
Investment income			1,459		6,175	
Fundraising revenue (income/loss)			11,651	77,293		
Gaming revenue (income/loss)						
Other revenue						
Total revenue			658,261	760,550	479,661	
Grants and similar amounts paid			264,565	251,378		
Benefits paid to or for members						
Compensation of officers, etc.			92,062	56,449	69,767	
Other compensation			9,889	7,402	8,883	
Professional fees			7,263	20,676	16,836	
Occupancy costs			6,124	6,124	6,279	
Depreciation and depletion			185,725	141,607	394,105	
Other expenses			565,628	556,656	551,606	
Total expenses			92,633	203,894	-71,945	
Excess or (Deficit)						
Total exempt revenue			658,261	760,550	479,661	
Total unrelated revenue						
Total excludable revenue			311,441	325,217	294,210	
Total Assets			912,775	1,094,950	884,110	
Total Liabilities			449,008	436,671	297,776	
Net Fund Balances			463,767	658,279	586,334	

Federal Statements

Tax-Exempt Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>InState Muni (\$ or %)</u>
INVESTMENT INCOME	\$ 6,175					
Total	<u>\$ 6,175</u>					

Federal Statements

91-2081432

FYE: 12/31/2023

Form 990. Part IX. Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
DUES & SUBSCRIPTIONS	\$ 5,477	4,381	548	548
BANK CHARGES & FEES	3,259	2,444	815	
OTHER OPERATIONAL	2,341		2,341	
MEMBERSHIP DEVELOPMENT	1,768			1,768
Total	\$ 12,845	\$ 6,825	\$ 3,704	\$ 2,316

Federal Statements

Schedule A, Part III, Line 1(e)

Description	Amount
Membership	\$ 56,313
GRANT INCOME	6,950
CONTRIBUTIONS	26,345
SPECIAL EVENT-FUNDRAISING INCOME	48,167
SALE OF PRODUCT	398
Contributions	47,278
Total	<u>\$ 185,451</u>

Schedule A, Part III, Line 2(e)

Description	Amount
FACILITY RENTAL	\$ 271,509
SUMMER CAMP PROGRAM	16,526
INVESTMENT INCOME	6,175
BRICK SALES	
GARAGE SALE	
Estu-Scary Haunted Trails	
Estuary Fest	
Evening of the Estuary	
Total	<u>\$ 294,210</u>