

**FLORIDA DEPARTMENT OF  
ENVIRONMENTAL PROTECTION**

**MEMORANDUM**

**TO:** Warren Poplin, Bureau Chief  
Florida Park Service

**Through:** Linda May, OMC II  
Florida Park Service

**FROM:** Mebane E. Cory-Ogden  
Topsail Hill Preserve State Park

**SUBJECT:** Annual Financial Report for  
Friends of Topsail Hill Preserve State Park, Inc.

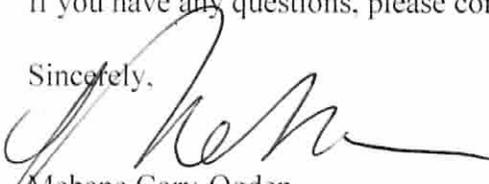
**DATE:** April 26, 2018

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Enclosed is the financial statement for the Friends of Topsail Hill Preserve State Park, Inc. Over the past year, as shown by their list of accomplishments, the CSO provided many things for the park. They continue to co-host: Earth Day Event, Veterans: Past, Present, Future event, First Day Hike, Breakfast With A Ranger program to name a few. The Friends support new programs such as: Kids-to-Park day, National Public Lands Day, Vintage RV Show along with other programs including Topsail Talks. The Friends provided funds for equipment such as an additional golf cart and visitor use wi-fi hotspots. They filed all necessary documents with the State of Florida. The Friends continue to increase community awareness through social media and community outreach. The staff and Friends have worked hard throughout the year to accomplish their goals, the park goals and objectives which would not have been possible without their support. I look forward to working with the Friends to accomplish the new goals set for the upcoming year.

If you have any questions, please contact me at 850-267-8332.

Sincerely,



Mebane Cory-Ogden  
Park Manager

MCO

Attachments: CSO President Cover Letter  
Annual Financial Report

cc: Topsail Hill Preserve State Park, Inc.  
7525 West County Highway 30A  
Santa Rosa Beach, FL 32459



April 24, 2018

Friends of Topsail Hill Preserve State Park, Inc.  
755 Grand Blvd Suite 105-194  
Miramar Beach, FL 32550

Reference: CSO Annual Financial Report

Subject: CSO President's Cover Letter

In 2017, the Friends of Topsail Hill Preserve State Park, Inc. (FOTHPSP) continued to increase our support for special events and continued our management and operation of the Park Store. While we have increased our efforts to build CSO membership, it is still proving difficult to find CSO members and local residents who wish to become involved on the FOTHPSP Board or who will just volunteer occasionally. As in 2017, one of our must objectives for 2018 is to expand CSO "**active**" membership and to increase overall volunteer support for Park activities.

In the CSO's Statement of Accomplishments for the fiscal (calendar) year 2017, we categorized the FOTHPSP's activities within seven general areas of service.

1. Managing / operating the Park Store
2. Weekly/Monthly/Periodic Park Programs and Special Events
3. In-Park Family activities
4. Providing Wi-Fi service to Park guests
5. Event / informational flyers, Park program schedules, and Park Volunteer uniforms / recognitions
6. Funding for unbudgeted (non-line itemed) Park purchases and line itemed maintenance expenses
7. General administration, donations, membership fees, grants, fund-raising events and activities

Within each service area, the CSO provided various levels of volunteer support, sponsorship and publicity, and funding. For the program service area of "Managing / operating the Park Store, the CSO spent \$124,503, which includes both employee wages and inventory expenses. For program service areas 2 through 6 (in the list above), the FOTHPSP contributed a total of \$24,026 to the Park in direct funding or by funding activities encouraging Park attendance and increasing guest satisfaction.

Two of our primary goals for 2018 are aligned with key components of our mission: increase community awareness of Topsail Hill Preserve State Park and increase guest satisfaction with Park services. To that end, we plan on:

- Continuing to enhance the CSO's website, Facebook, and other internet media applications to increase community awareness of and participation in Park events and activities.
- Fund the development of an Internet Cafe adjacent to the Park Store to provide Park guests with greater Wi-Fi service in a more convenient setting; the addition of which should increase Park Store sales.

Submitted By:

Worth Green, President  
P.O. Box 1243, Santa Rosa Beach, FL 32459  
850-267-4529  
[worthfgreen@gmail.com](mailto:worthfgreen@gmail.com)

BLUEPOINT FINANCIAL, LLC  
151 REGIONS WAY, SUITE 6B  
DESTIN, FL 32541  
850-460-2222

March 17, 2018

The Friends of Topsail Hill Preserve Sta  
755 GRAND BLVD STE B105-194  
MIRAMAR BEACH, FL 32550

Dear Worth:

Your 2017 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

John L. Smith, CPA

## THE FRIENDS OF TOPSAIL HILL PRESERVE STA

59-3733849

	2017	2016	DIFF
<b>FORM 990-EZ REVENUE</b>			
CONTRIBUTIONS, GIFTS, AND GRANTS.....	11,054	3,191	7,863
MEMBERSHIP DUES AND ASSESSMENTS.....	2,930	1,705	1,225
INVESTMENT INCOME.....	119	156	-37
GROSS PROFIT (LOSS) - INVENTORY SALES....	52,487	42,959	9,528
TOTAL REVENUE.....	66,590	48,011	18,579
<b>EXPENSES</b>			
GRANTS AND SIMILAR AMOUNTS PAID.....	9,268	24,003	-14,735
OCCUPANCY/RENT/UTILITIES/MAINTENANCE.....	885	588	297
PRINTING, PUBLICATIONS, AND POSTAGE.....	0	2,670	-2,670
OTHER EXPENSES.....	34,516	18,760	15,756
TOTAL EXPENSES.....	44,669	46,021	-1,352
<b>NET ASSETS OR FUND BALANCES</b>			
EXCESS OR (DEFICIT) FOR THE YEAR.....	21,921	1,990	19,931
NET ASSETS/FUND BAL. AT BEG. OF YEAR.....	109,205	107,215	1,990
NET ASSETS/FUND BAL. AT END OF YEAR.....	131,126	109,205	21,921

2+G, New 09

COMPUTATION OF COST OF GOODS SOLD (FORM 990-EZ)

1. INVENTORY AT START OF YEAR.....	14,870.
2. PURCHASES.....	80,844.
3. COST OF LABOR.....	41,792.
4. ADDITIONAL 263A COSTS.....	0.
5. OTHER COSTS.....	0.
6. TOTAL (ADD LINES 1 THROUGH 5).....	<u>137,506.</u>
7. INVENTORY AT END OF YEAR.....	<u>37,916.</u>
8. COST OF GOODS SOLD (SUBTRACT LINE 7 FROM LINE 6).....	<u><u>99,590.</u></u>

Form **8879-EO**

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2017, or fiscal year beginning \_\_\_\_\_, 2017, and ending \_\_\_\_\_, 20\_\_\_\_

▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.**

# 2017

Department of the Treasury  
Internal Revenue Service

Name of exempt organization

Employer identification number

59-3733849

**THE FRIENDS OF TOPSAIL HILL PRESERVE STA**  
Name and title of officer

**WORTH GREEN**

**PRESIDENT**

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1 a Form 990 check here . . . . .	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1 b	
2 a Form 990-EZ check here . . . . .	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2 b	66,590.
3 a Form 1120-POL check here . . . . .	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . . . .	3 b	
4 a Form 990-PF check here . . . . .	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5) . . . . .	4 b	
5 a Form 8868 check here . . . . .	<input type="checkbox"/>	b Balance Due (Form 8868, line 3c) . . . . .	5 b	

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize BLUEPOINT FINANCIAL, LLC to enter my PIN 64488 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature \_\_\_\_\_ Date \_\_\_\_\_

## Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN 59756018663  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature JOHN L. SMITH, CPA Date \_\_\_\_\_

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2017)

Form **990-EZ**

**Short Form**  
**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
 (except private foundations)

OMB No. 1545-1150

**2017**

Department of the Treasury  
 Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information

**Open to Public Inspection**

**A** For the 2017 calendar year, or tax year beginning **2017**, and ending **2017**

<p><b>B</b> Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return/terminated</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p><b>C</b></p> <p>THE FRIENDS OF TOPSAIL HILL PRESERVE STA          755 GRAND BLVD STE B105-194          MIRAMAR BEACH, FL 32550</p>	<p><b>D</b> Employer identification number 59-3733849</p> <p><b>E</b> Telephone number 850-267-8330</p> <p><b>F</b> Group Exemption Number</p>
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**G** Accounting Method:  Cash  Accrual Other (specify) \_\_\_\_\_

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

**I** Website: N/A

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

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

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **166,180.**

<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I)		1	2
Check if the organization used Schedule O to respond to any question in this Part I. <input checked="" type="checkbox"/>			
	1 Contributions, gifts, grants, and similar amounts received		11,054.
	2 Program service revenue including government fees and contracts		
	3 Membership dues and assessments		2,930.
	4 Investment income		119.
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
REVENUE	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
	c Less: direct expenses from gaming and fundraising events	6c	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a Gross sales of inventory, less returns and allowances	7a	152,077.
	b Less: cost of goods sold	7b	99,590.
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	52,487.
	8 Other revenue (describe in Schedule O)	8	
	9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	66,590.
	10 Grants and similar amounts paid (list in Schedule O) SEE SCHEDULE O	10	9,268.
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	885.
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O) SEE SCHEDULE O	16	34,516.
	17 <b>Total expenses.</b> Add lines 10 through 16	17	44,669.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	21,921.
NET ASSETS OR FUND BALANCES	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	109,205.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 <b>Total.</b> Add lines 18 through 20	21	131,126.

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2017)

**Part II Balance Sheets** (see the instructions for Part II)    
 Check if the organization used Schedule O to respond to any question in this Part II.

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	65,875.	65,189.
23 Land and buildings		
24 Other assets (describe in Schedule O) SEE SCHEDULE O	43,330.	67,867.
25 Total assets	109,205.	133,056.
26 Total liabilities (describe in Schedule O) SEE SCHEDULE O	0.	1,930.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	109,205.	131,126.

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)    
 Check if the organization used Schedule O to respond to any question in this Part III.

What is the organization's primary exempt purpose? SEE SCHEDULE O   
 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

		Expenses
28 ENHANCED VISITOR SERVICES AND INTERPRETIVE PROGRAMS AT THE PARK.		(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a	44,669.
29		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a	
30		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a	
31 Other program services (describe in Schedule O) (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a	
32 Total program service expenses (add lines 28a through 31a)	32	44,669.

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated - see the instructions for Part IV)    
 Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
WORTH F. GREEN PRESIDENT	0	0.	0.	0.
HELEN A PERRY TREASURER	0	0.	0.	0.
JANICE GAULTNEY SECRETARY	0	0.	0.	0.
VICTORIA HUNT VICE PRESIDENT	0	0.	0.	0.
PATRICK KERSHAW DIRECTOR	0	0.	0.	0.
LAURA LUNDBLOM DIRECTOR	0	0.	0.	0.
SHELLEY REIFSCHNEIDER DIRECTOR	0	0.	0.	0.
ROBYN KEIFER DIRECTOR	0	0.	0.	0.

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

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O.		X
<b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions).		X
<b>35 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
<b>b</b> If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O		
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III.		X
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N.		X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. <b>37 a</b> 0.		
<b>b</b> Did the organization file Form 1120-POL for this year?		X
<b>38 a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved.	<b>38 b</b> N/A	
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9	<b>39 a</b> N/A	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities	<b>39 b</b> N/A	
<b>40 a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.		
<b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.	<b>40 b</b>	X
<b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization.		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T.	<b>40 e</b>	X
<b>41</b> List the states with which a copy of this return is filed <b>NONE</b>		

**42 a** The organization's books are in care of **ANN PERRY** Telephone no. **850-267-8330**  
 Located at **POB 1288 SANTA ROSA BEACH FL** ZIP + 4 **32459**

	Yes	No
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country:	<b>42 b</b>	X
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the United States? If 'Yes,' enter the name of the foreign country:	<b>42 c</b>	X

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here  N/A  
 and enter the amount of tax-exempt interest received or accrued during the tax year. **43** N/A

	Yes	No
<b>44 a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.	<b>44 a</b>	X
<b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.	<b>44 b</b>	X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?	<b>44 c</b>	X
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	<b>44 d</b>	
<b>45 a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>45 a</b>	X
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions).	<b>45 b</b>	X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I. Yes No  
46

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI.

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II. Yes No  
47

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

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

b If 'Yes,' was the related organization a section 527 organization? 49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

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

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A. ▶  Yes  No

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

<b>Sign Here</b>	Signature of officer		Date		
	WORTH GREEN		PRESIDENT		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JOHN L. SMITH, CPA				P01352462
	Firm's name ▶ BLUEPOINT FINANCIAL, LLC				Firm's EIN ▶ 81-3618663
	Firm's address ▶ 151 REGIONS WAY, SUITE 6B DESTIN, FL 32541				Phone no. 850-460-2222

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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Name of the organization: **THE FRIENDS OF TOPSAIL HILL PRESERVE STA** Employer identification number: **59-3733849**

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

The organization is not a private foundation because it is: (For lines 1 through 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 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(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 in 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)						
<b>Total</b>						

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)).	14	%
15 Public support percentage from 2016 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test—2017. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 33-1/3% support test—2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
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. ▶ <input type="checkbox"/>		

**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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) .....	5,053.	2,487.	8,108.	4,896.	13,984.	34,528.
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. ....	28,853.	36,282.	37,503.	110,062.	152,081.	364,781.
3 Gross receipts from activities that are not an unrelated trade or business under section 513. ....						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. ....						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge. ....						0.
6 <b>Total.</b> Add lines 1 through 5. ....	33,906.	38,769.	45,611.	114,958.	166,065.	399,309.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons. ....	0.	0.	0.	0.	0.	0.
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. ....	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b. ....	0.	0.	0.	0.	0.	0.
8 <b>Public support.</b> (Subtract line 7c from line 6.) .....						399,309.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6. ....	33,906.	38,769.	45,611.	114,958.	166,065.	399,309.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources. ....						0.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. ....						0.
c Add lines 10a and 10b. ....	0.	0.	0.	0.	0.	0.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. ....						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						0.
13 <b>Total support.</b> (Add lines 9, 10c, 11, and 12.) .....	33,906.	38,769.	45,611.	114,958.	166,065.	399,309.

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

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)).	15	100.00 %
16 Public support percentage from 2016 Schedule A, Part III, line 15.	16	100.00 %

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2017 (line 10c, column (c) divided by line 13, column (f)).	17	0.00 %
18 Investment income percentage from 2016 Schedule A, Part III, line 17.	18	0.00 %

19a **33-1/3% support tests—2017.** 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—2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?	<b>1</b>	
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	<b>2</b>	
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	<b>3</b>	

**Section E. Type III Functionally Integrated Supporting Organizations**

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a**  The organization satisfied the Activities Test. Complete **line 2** below.
  - b**  The organization is the parent of each of its supported organizations. Complete **line 3** below.
  - c**  The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).

**2** Activities Test. Answer (a) and (b) below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

**3** Parent of Supported Organizations. Answer (a) and (b) below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in **Part VI** the role played by the organization in this regard.

	Yes	No
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

**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.

<b>Section A – Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).	8	

<b>Section B – Minimum Asset Amount</b>		(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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C – Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

<b>Section D – Distributions</b>	<b>Current Year</b>
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in <b>Part VI</b> ). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

<b>Section E – Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2017</b>	<b>(iii) Distributable Amount for 2017</b>
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, 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 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

BAA

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

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**SCHEDULE O**  
**(Form 990 or 990-EZ)**

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 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

**Open to Public  
Inspection**

Name of the organization

THE FRIENDS OF TOPSAIL HILL PRESERVE STA

Employer identification number

59-3733849

**FORM 990-EZ, PART I, LINE 10**  
**GRANTS AND SIMILAR AMOUNTS PAID IN EXCESS OF \$5,000**

DONEE'S NAME: TOPSAIL STATE PARK  
CASH AMOUNT GIVEN: \$ 9,268.

**FORM 990-EZ, PART I, LINE 16**  
**OTHER EXPENSES**

ADVERTISING AND PROMOTION.....	\$	2,301.
BANK FEES.....		70.
DUES AND FEES.....		4,083.
INSURANCE.....		4,508.
INTERNET.....		1,911.
MEETING EXPENSES.....		466.
OFFICE EXPENSES.....		1,201.
PARK PROGRAMS.....		10,692.
PROFESSIONAL SERVICES.....		1,490.
REPAIRS AND MAINTNEANCE.....		1,626.
SUPPLIES AND MATERIALS.....		4,907.
VOLUNTEER EXPENSES.....		1,261.
<b>TOTAL</b>	<b>\$</b>	<b>34,516.</b>

**FORM 990-EZ, PART II, LINE 24**  
**OTHER ASSETS**

	<u>BEGINNING</u>	<u>ENDING</u>
BICYCLE SHED.....	\$ 1,100.	\$ 1,100.
BUILDINGS.....	9,775.	9,775.
INVENTORIES.....	14,870.	37,916.
PADDLEBOARDS.....	17,585.	19,076.
<b>TOTAL</b>	<b>\$ 43,330.</b>	<b>\$ 67,867.</b>

**FORM 990-EZ, PART II, LINE 26**  
**TOTAL LIABILITIES**

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES.....	\$ 0.	\$ 1,930.
<b>TOTAL</b>	<b>\$ 0.</b>	<b>\$ 1,930.</b>

**FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

ENHANCED VISITOR SERVICES AND INTERPRETIVE PROGRAMS AT THE PARK.

## THE FRIENDS OF TOPSAIL HILL PRESERVE STA

59-3733849

	2017	2016	DIFF
<b>FORM 990-EZ REVENUE</b>			
CONTRIBUTIONS, GIFTS, AND GRANTS.....	11,054	3,191	7,863
MEMBERSHIP DUES AND ASSESSMENTS.....	2,930	1,705	1,225
INVESTMENT INCOME.....	119	156	-37
GROSS PROFIT (LOSS) - INVENTORY SALES....	52,487	42,959	9,528
TOTAL REVENUE.....	66,590	48,011	18,579
<b>EXPENSES</b>			
GRANTS AND SIMILAR AMOUNTS PAID.....	9,268	24,003	-14,735
OCCUPANCY/RENT/UTILITIES/MAINTENANCE.....	885	588	297
PRINTING, PUBLICATIONS, AND POSTAGE.....	0	2,670	-2,670
OTHER EXPENSES.....	34,516	18,760	15,756
TOTAL EXPENSES.....	44,669	46,021	-1,352
<b>NET ASSETS OR FUND BALANCES</b>			
EXCESS OR (DEFICIT) FOR THE YEAR.....	21,921	1,990	19,931
NET ASSETS/FUND BAL. AT BEG. OF YEAR.....	109,205	107,215	1,990
NET ASSETS/FUND BAL. AT END OF YEAR.....	131,126	109,205	21,921

COMPUTATION OF COST OF GOODS SOLD (FORM 990-EZ)

1. INVENTORY AT START OF YEAR.....	14,870.
2. PURCHASES.....	80,844.
3. COST OF LABOR.....	41,792.
4. ADDITIONAL 263A COSTS.....	0.
5. OTHER COSTS.....	0.
6. TOTAL (ADD LINES 1 THROUGH 5).....	<u>137,506.</u>
7. INVENTORY AT END OF YEAR.....	<u>37,916.</u>
8. COST OF GOODS SOLD (SUBTRACT LINE 7 FROM LINE 6).....	<u><u>99,590.</u></u>

**Citizen Support Organization  
Statement of Accomplishments and Goals  
01/01/2017 – 12/31/2017**

This statement is part of the Citizen Support Organization's (CSO's) Annual Financial Report (see Chapter 5: Section 7) of the 2014 CSO Handbook. The primary purpose of the Annual Financial Report is to provide a summary of the most relevant information to the Department and Division, and to meet the common interests of donors, members, creditors, and others who provide resources to the not for profit organization. Report the accomplishments for the CSO's past fiscal year and goals for the upcoming year.

**Name of the CSO:** Friends of Topsail Hill State Park, Inc.

**CSO Address:** 755 Grand Blvd Suite 105-194

**City, State, Zip Code:** Miramar Beach, FL 32550

A summary of CSO accomplishments from the period of (beginning fiscal year) through (end fiscal year) is as follows:

**Estimated Total Volunteer Hours** 4,107      **Total Membership:** 97

**Total Volunteer Hours:** Include CSO officers, board members, and general members.

**Total Membership:** The current number of members in good standing at the end of the CSO's fiscal year including officers, board members, and general members. When totaling the number of members in the CSO, typically individuals and corporate members are counted as "one (1)" member. Family, patron, or not for profit organization members are counted as "two (2)" members.

**List of CSO Board Members**

Attach a current list of board members' and officers' names, addresses, phone numbers, and email addresses in order of position title.

Worth Green, President, P.O. Box 1243, Santa Rosa Beach, FL 32459, 850-267-4529,  
[worthfgreen@gmail.com](mailto:worthfgreen@gmail.com)

Victoria Hunt, Vice President, Ranger Breakfast Chair / Budget Chair, 229 N. Brookwood Dr. Santa Rosa Beach, FL 32459, 850-685-7345 / 850-231-0677, [viciahunt@gmail.com](mailto:viciahunt@gmail.com)

Ann Perry, Treasurer, P.O. Box 1288, Santa Rosa Beach, FL 32459, 850-267-2018 / 850-685-4008,  
[Perrya19@mchsi.com](mailto:Perrya19@mchsi.com)

Janice Gaultney, Secretary, 187 Cypress Dr., Santa Rosa Beach, FL 32459, 256-214-2221,  
[haljanice@gmail.com](mailto:haljanice@gmail.com)

Tom & Susan Wissler, Park Store Co-Chairs, 2645 Eagles Crest Court, Holiday, FL 34691  
Tom 727 534-8535 [tomwissler01@yahoo.com](mailto:tomwissler01@yahoo.com); Susan 727 534-8536 [wisslsu@msn.com](mailto:wisslsu@msn.com)

Megan Clark, Membership Chair, 247 Cypress Drive, Santa Rosa Beach, FL 32459, 714-222-0549,  
[meganlaneclark@gmail.com](mailto:meganlaneclark@gmail.com)

Janet Becker, Facebook Chair, 178 Sandstone Street, Santa Rosa Beach, FL 32459, 609-233-6908, [janetbeckerbcba@gmail.com](mailto:janetbeckerbcba@gmail.com)

Bruce Lachmann, Watercraft Chair, 548 Mary Esther Cutoff #256, Fort Walton Beach, FL 32548, 850-650-3681, [gtts@gnt.net](mailto:gtts@gnt.net)

Margo Yourick, Dirty Friday Chair, 101 Olympus Road, Santa Rosa Beach, FL 32459, 850-582-2404, [plantsbymargo@yahoo.com](mailto:plantsbymargo@yahoo.com)

**Summary of Accomplishments** (Attach additional pages as needed)

Provide a report of the CSO's short term and long term accomplishments for the past year, according to the Annual Program Plan. These accomplishments will support the CSO's mission statement and will illustrate support of the park's expressed needs.

1. Amended the CSO's Bylaws which were adopted by the membership in January 2017.
2. Continued management and operation of the Park Store; employed a full time store manager to provide increased customer service and ensure adequate financial controls maintained. Continued expanding merchandise and local crafts offerings; and rentals of canoes, kayaks, paddleboards, bicycles.
3. Sponsored / publicized and funded (partially or wholly) the following Park activities:
  - a. Weekly and Periodic Programs
    - i. Park Ranger Interpretive Programs
    - ii. Kids Club and Family Challenge Activities
    - iii. Music Concerts in the Park
    - iv. Art in the Park
    - v. Topsail Under the Stars
    - vi. Community Campfires
  - b. Monthly Park Programs
    - i. Reading with a Ranger
    - ii. Breakfast With A Ranger
    - iii. Dirty Friday Park Beautification Projects
    - iv. Moonlight Paddle Tours
  - c. Special Events
    - i. First Day Hike
    - ii. Beach Clean Up Day
    - iii. Earth Day Festival
    - iv. Kids to Parks Day
    - v. International Coastal Clean Up Day
    - vi. National Public Lands Day
    - vii. Veterans Day Event
4. Developed / Enhanced In-Park Family Activities
  - a. Wednesdays & Saturdays Geocache Around Topsail
  - b. Photo Scavenger Hunt
  - c. Family Challenge Saturdays
5. Provided and expanded Wi-Fi service to Park guests
6. Provided event / informational flyers, Park program schedules, and Park Volunteer uniforms / recognitions
7. Provided funding for unbudgeted (non-line itemed) Park purchases and line itemed maintenance expenses

**Summary of Goals or Priorities for the Upcoming Fiscal Year** (Attach additional pages as needed)

Build on the accomplishments from the CSO's past reporting year and include new goals voted on by the board and approved by the Park Manager for the upcoming year. Projected time frames for multiple year projects, like Partnership in Parks projects, will be provided. The CSO should attach the CSO's signed Annual Program Plan for the upcoming year to this statement.

1. Continue to provide personnel and financial resources for all of the CSO's 2017 activities detailed above under the heading "Summary of Accomplishments".
2. Completely fill all CSO Board Director and Chairperson positions, and continue to increase the active membership in the CSO.
3. Continue to enhance the CSO's website, Facebook, and other internet media applications.
4. Expand local community awareness of the Park and increase Park events designed to specifically increase local community attendance.
5. Fund the development of an Internet Cafe adjacent to the Park Store
6. Evaluate the feasibility, and if appropriate, resume Movies in the Park and Music Concert evenings
7. Evaluate the CSO's inventory of canoes, kayaks, paddleboards and related equipment to determine the need for additional or replacement equipment
8. Evaluate the need for and add, as necessary, stadium lockers to the CSO equipment shed at Campbell Lake to facilitate guest self-access to life jackets and paddles
9. Evaluate the need for and add, as necessary, the appropriate racks and lockable storage to the Beach access area to facilitate guest self-access to kayaks / paddleboards, life jackets, and paddles

**Citizen Support Organization**  
**Statement on Value of Contributed Services**  
**01/01/2017 – 12/31/2017**

This statement reports on services provided to the Citizen Support Organization (CSO) from park staff support and in-kind support for the past fiscal year. The statement is part of the CSO's Annual Financial Report described in Chapter 5: Section 7 of the 2014 CSO Handbook. The primary purpose of the Annual Financial Report is to provide a summary of the most relevant information to the Department and Division, and to meet the common interests of donors, members, creditors, and others who provide resources to the not for profit organization.

This Value of Contributed Services for a park is provided to the CSO by the park or District through the Park Programs Development Specialist. Note, the Division of Recreation and Parks operates on a cash-based method of accounting.

**Park Name:** Topsail Hill Preserve State Park

**Park Address:** 7525 W. County Hwy 30A, Santa Rosa Beach, FL 32459

**Name of the CSO:** Friends of Topsail Hill Preserve State Park, Inc.

A summary of contributed services from the period of 01/01/2017 through 12/31/2017 is as follows:

**Park Staff Support**

The total number of hours contributed in staff support services converted to a monetary amount.

The park contributed a total of \$8005.98 in staff support services to the CSO.

**Park Facilities Support**

The total amount of water, electric, and utility expenses used to support CSO events, concessions, etc.

The CSO received a total of \$10,398.01 in park facilities support.

**In-Kind Support**

The CSO receives additional services outside of the park staff contributed hours called in-kind services. In-kind services are a type of charitable giving in which, instead of money, a person contributes some kind of service, good, or commodity. Examples are professional services of a lawyer, accountant, or any professional or the estimated value of a good or commodity.

- Lukkar vacation packages donation

The CSO received a total of \$ 2,000 in in-kind support services.

**List of Program Services**

Federal charitable 501(c)(3) organizations are required to report total expenses and revenue for each program service. According to the IRS, a program service is any activity by the organization which accomplishes its charitable purposes.

For *each* program service provide a description, total expense, and total revenue. For *each* program service description, clearly and concisely describe the accomplishments through specific measurements such as visitors served, days of an event, number of sessions or events held, publications issued, etc. (add pages as appropriate).

**Program Service Description: (1) Managing / operating the Park Store**

- Employed a store manager
- Expanded merchandise and local crafts offerings
- Rentals of canoes, kayaks, paddleboards, bicycles

Total Expense \$101,457

Note: Actual out-of-pocket expenses were \$23,046 higher; 2017 reporting of expenses reduced by accounting end of year journal entry of -\$23,046 for value of inventory on hand

Total Revenue \$152,081

**Program Service Description: (2) Weekly/Monthly/Periodic Park Programs and Special Events**

- Reading with a Ranger
- Breakfast With A Ranger
- Dirty Friday Park Beautification Projects
- Moonlight Paddle Tours
- Park Ranger Interpretive Programs
- Weekly Kids Club and Family Challenge Activities
- Art in the Park
- Topsail Under the Stars
- Community Campfires
- Special Events
  - i. Earth Day
  - ii. Veterans Day
  - iii. First Day Hike
  - iv. Beach Clean Up Day
  - v. Kids to Parks Day
  - vi. International Coastal Clean Up Day
  - vii. National Public Lands Day

Total Expense \$3,369

Total Revenue \$0.00

**Program Service Description: (3) In-Park Family activities**

- Wednesdays & Saturdays Geocache Around Topsail
- Photo Scavenger Hunt
- Family Challenge Saturdays

Total Expense \$262  
Total Revenue \$0.00

**Program Service Description:** (4) Providing Wi-Fi service to Park guests

- Because it is prohibitively expensive to expand WI-FI service to every site within the Park, we added a second Wi-Fi hotspot in the camp common area around the clubhouse.

Total Expense \$1,911  
Total Revenue \$0.00

**Program Service Description:** (5) Event / informational flyers, Park program schedules, and Park Volunteer uniforms / recognitions

- Printing of event flyers, newsletters, Park maps and program schedules, etc.

Total Expense \$164 (some expenses included in Program Service Area #6 below)  
Total Revenue \$0.00

**Program Service Description:** (6) Funding for unbudgeted (non-line itemed) Park purchases and line itemed maintenance expenses

Total Expense \$18,320  
Total Revenue \$0.00

**Program Service Description:** (7) General administration, donations, membership fees, grants, fund-raising events and activities

- Individual donations and CSO membership fees
- Ranger breakfast
- Moonlight paddles
- Art class

Total Expense \$18,775  
Total Revenue \$14,099

**Total Program Services**

Provide a total amount for all program expenses and a total amount for all program revenue.

CSO total program service expenses \$144,258

Note: Actual out-of-pocket expenses were \$23,046 higher; reporting of 2017 expenses reduced by accounting end of year journal entry of -\$23,046 for value of inventory on hand

CSO total program service revenues \$166,180