

Postlethwaite & Netterville  
One Galleria Blvd.,  
Suite 2100  
Metairie, LA 70001

November 7, 2019

Friends of Bayou St. John  
3201 Orleans Ave.  
New Orleans, LA 70119

Friends of Bayou St. John:

Enclosed are the original and one copy of the 2018 Exempt  
Organization return, as follows...

2018 Form 990

Each original should be dated, signed and filed in accordance  
with the filing instructions. The copy should be retained  
for your files.

Sincerely,

Postlethwaite & Netterville

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

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

Open to Public Inspection

**A** For the **2018** 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 BAYOU ST. JOHN**  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: **3201 ORLEANS AVE.**  
 City or town, state or province, country, and ZIP or foreign postal code: **NEW ORLEANS, LA 70119**

**D** Employer identification number: **20-3461817**

**E** Telephone number: **504-488-3865**

**F** Name and address of principal officer: **JARED ZELLER**  
**SAME AS C ABOVE**

**G** Gross receipts \$: **648,647.**

**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.BAYOUSTJOHN.ORG**

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

**L** Year of formation: **2006** **M** State of legal domicile: **LA**

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>PROMOTING THE STEWARDSHIP, CULTURAL APPRECIATION, RESPONSIBLE RECREATION AND INITIATIVES THAT</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>7</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>6</b>
	<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	<b>1</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>200</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 38	<b>7b</b>	<b>0.</b>
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>135,457.</b>	<b>232,886.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>396,218.</b>	<b>415,761.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0.</b>	<b>0.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>531,675.</b>	<b>648,647.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>25,768.</b>	<b>25,987.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>48,015.</b>	<b>48,015.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>599.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>484,945.</b>	<b>570,266.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>558,728.</b>	<b>644,268.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>&lt;27,053.&gt;</b>	<b>4,379.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>16,816.</b>	<b>5,583.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>17,000.</b>	<b>1,388.</b>
		<b>&lt;184.&gt;</b>	<b>4,195.</b>

**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: **JARED ZELLER, PRESIDENT**  
 Date: \_\_\_\_\_  
 Type or print name and title

**Paid Preparer Use Only**  
 Print/Type preparer's name: **GINA RACHEL**  
 Preparer's signature: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Check if self-employed  PTIN: **P01216293**  
 Firm's name: **POSTLETHWAITE & NETTERVILLE**  
 Firm's address: **ONE GALLERIA BLVD., STE 2100 METAIRIE, LA 70001**  
 Firm's EIN: **72-1202445**  
 Phone no.: **(504) 837-5990**

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: PROMOTING THE STEWARDSHIP, CULTURAL APPRECIATION, RESPONSIBLE RECREATION AND INITIATIVES THAT SUPPORT A CLEAN, HEALTHY BAYOU ST. JOHN THAT IS ACCESSIBLE TO ALL.

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 [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 584,740. including grants of \$ 25,987.) (Revenue \$ 415,761.) MID-CITY BAYOU BOOGALOO - FESTIVALS CONTRIBUTE TO THE OVERALL QUALITY OF LIFE FOR RESIDENTS BY PROVIDING ART, CULTURE, AND RECREATIONAL OPPORTUNITIES TO THE GENERAL PUBLIC. THEY ALSO PROVIDE ECONOMIC OPPORTUNITIES FOR STAKEHOLDERS. THE THREE-DAY ART AND MUSIC FESTIVAL ATTRACTS AN ESTIMATE OF 15,000 PEOPLE. BAYOU BOOGALOO IS A CRUCIAL OUTREACH TOOL TO ENCOURAGE SOCIAL CHANGE BY MOTIVATING CITIZENS TO ACTIVELY ENGAGE THEMSELVES IN MATTERS THAT AFFECT THEIR COMMUNITY, COLLABORATE WITH OTHER ORGANIZATIONS AND LOCAL BUSINESSES, BUILD AWARENESS FOR LOCAL INITIATIVES, AND DEMAND FOCUS ON ART AND CULTURE.

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

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

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

4e Total program service expenses 584,740.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Question text, Yes, No. Rows 22-38 covering various IRS schedule requirements.

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

Table with 3 columns: Question number, Question text, Yes, No. Rows 1a, 1b, 1c regarding Form 1096 and gaming winnings.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 2a through 16 regarding employee counts, tax filings, and organizational activities.

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 in Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 4 columns: Question, Line Number, Yes, No. Rows include: 1a (7), 1b (6), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 4 columns: Question, Line Number, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
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. [X] Own website [ ] Another's website [X] Upon request [ ] Other (explain in Schedule O)
19 Describe in 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 JARED ZELLER - 504-488-3865 3201 ORLEANS AVE., NEW ORLEANS, LA 70119

**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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) GEOFF COATS BOARD MEMBER	1.00	X						0.	0.	0.
(2) RODNEY BEALS BOARD MEMBER	1.00	X						0.	0.	0.
(3) PAM COHN BOARD MEMBER (THRU 11/2018)	1.00	X						0.	0.	0.
(4) MARGARET COMSTOCK BOARD MEMBER (THRU 12/2018)	1.00	X						0.	0.	0.
(5) HOLLY POPHAM BOARD MEMBER	1.00	X						0.	0.	0.
(6) IAN MCNULTY BOARD SECRETARY	1.00	X		X				0.	0.	0.
(7) WILLIAM RAMSEY BOARD TREASURER	2.00	X		X				0.	0.	0.
(8) JASON HEMEL BOARD VICE PRESIDENT	1.00	X		X				0.	0.	0.
(9) JARED ZELLER BOARD PRESIDENT	40.00	X		X				44,603.	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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
<b>1b Sub-total</b> .....							44,603.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							44,603.	0.	0.	

**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
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> .....		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		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
NONE		

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b> 9,377.					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 223,509.					
	<b>g</b> Noncash contributions included in lines 1a-1f \$	19,350.					
	<b>h Total.</b> Add lines 1a-1f		232,886.				
	<b>Program Service Revenue</b>	<b>2 a</b> BAYOU BOOGALOO	<b>Business Code</b> 711300	409,684.	409,684.		
		<b>b</b> MEMBERSHIP DUES	900099	6,077.	6,077.		
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b> All other program service revenue							
<b>g Total.</b> Add lines 2a-2f			415,761.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)						
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses					
		<b>c</b> Rental income or (loss)					
		<b>d</b> Net rental income or (loss)					
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses					
		<b>c</b> Gain or (loss)					
		<b>d</b> Net gain or (loss)					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>					
		<b>b</b> Less: direct expenses	<b>b</b>				
		<b>c</b> Net income or (loss) from fundraising events					
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
		<b>b</b> Less: direct expenses	<b>b</b>				
		<b>c</b> Net income or (loss) from gaming activities					
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>						
	<b>b</b> Less: cost of goods sold	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b>	<b>a</b>						
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d							
<b>12 Total revenue.</b> See instructions			648,647.	415,761.	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  X

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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 ...	25,987.	25,987.		
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 .....	44,603.	22,301.	22,302.	
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 .....				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits .....				
10 Payroll taxes .....	3,412.	1,706.	1,706.	
11 Fees for services (non-employees):				
a Management .....				
b Legal .....	5,000.	5,000.		
c Accounting .....	4,761.		4,761.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	177,426.	173,487.	3,939.	
12 Advertising and promotion .....	29,914.	29,914.		
13 Office expenses .....	26,506.	6,464.	20,042.	
14 Information technology .....				
15 Royalties .....				
16 Occupancy .....	3,333.		3,333.	
17 Travel .....	6,774.	6,531.	243.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings .....	172.		172.	
20 Interest .....	150.		150.	
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	2,136.		2,136.	
23 Insurance .....	18,181.	18,181.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>OTHER FESTIVAL EXPENSES</b>	295,169.	295,169.		
b <b>MEMBERSHIP CAMPAIGN</b>	599.			599.
c <b>LICENSES &amp; PERMITS</b>	145.		145.	
d _____				
e All other expenses _____				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	644,268.	584,740.	58,929.	599.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  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
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	9,097.	<b>1</b>	0.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 27,234.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 21,896.	7,474.	<b>10c</b> 5,338.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		245.	<b>15</b> 245.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....		16,816.	<b>16</b> 5,583.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....		<b>17</b>	1,105.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	17,000.	<b>24</b>	0.
	<b>25</b> 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 .....	0.	<b>25</b>	283.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	17,000.	<b>26</b>	1,388.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	<184.>	<b>27</b>	4,195.
	<b>28</b> Temporarily restricted net assets .....		<b>28</b>	
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	<184.>	<b>33</b>	4,195.	
<b>34</b> Total liabilities and net assets/fund balances .....	16,816.	<b>34</b>	5,583.	

**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	648,647.
2	Total expenses (must equal Part IX, column (A), line 25)	2	644,268.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,379.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	<184.>
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 in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	4,195.

**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 checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in 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 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 in 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 Single Audit Act and OMB Circular A-133? _____		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 in Schedule O and describe any steps taken to undergo such audits _____		

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 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization: FRIENDS OF BAYOU ST. JOHN Employer identification number: 20-3461817

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).
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).
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).
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).
8 A community trust described in section 170(b)(1)(A)(vi).
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.
10 [X] 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...
11 An organization organized and operated exclusively to test for public safety.
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...

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

**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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	%
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14 .....	<b>15</b>	%
<b>16a 33 1/3% support test - 2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>b 33 1/3% support test - 2017.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>17a 10% -facts-and-circumstances test - 2018.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2017.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	31,634.	30,348.	182,970.	135,457.	232,886.	613,295.
<b>2</b> 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 .....	414,395.	429,389.	514,271.	396,218.	415,761.	2,170,034.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....			660.			660.
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....	446,029.	459,737.	697,901.	531,675.	648,647.	2,783,989.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....			71,819.	49,612.	111,938.	233,369.
<b>b</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.
<b>c</b> Add lines 7a and 7b .....			71,819.	49,612.	111,938.	233,369.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						2,550,620.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6 .....	446,029.	459,737.	697,901.	531,675.	648,647.	2,783,989.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	446,029.	459,737.	697,901.	531,675.	648,647.	2,783,989.

**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**

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	91.62 %
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15 .....	<b>16</b>	95.11 %

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

<b>17</b> Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	.00 %
<b>18</b> Investment income percentage from 2017 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2018.** 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 - 2017.** 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? <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 (b) and (c) 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 12a or 12b in Part I, answer (b) and (c) 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 (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
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? <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 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</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 in 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 in 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 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)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 3: By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year. Sub-rows a, b, c. Row 2: Activities Test. Answer (a) and (b) below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer (a) and (b) below. Sub-rows a, 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.

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	<b>Adjusted Net Income</b> (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	<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	

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

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <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 Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2019.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

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

Lined area for supplemental information.

**Schedule A**

**Payments from Disqualified Persons  
Included on Part III, Line 7a**

**2018**

**\*\* Do Not File \*\***

**\*\*\* Not Open to Public Inspection \*\*\***

Payer's Name	2014 Amount	2015 Amount	2016 Amount	2017 Amount	2018 Amount
FIRST NBC	0.	0.	7,087.	0.	0.
CHAMPAGNE BEVERAGE	0.	0.	9,450.	0.	0.
SOUTHERN EAGLE	0.	0.	28,350.	37,800.	43,938.
BRYAN SUBARU	0.	0.	14,175.	0.	0.
PROXIMO SPIRITS	0.	0.	12,757.	0.	18,000.
SUNDANCE BEVERAGE COMPANY	0.	0.	0.	11,812.	0.
POSITIVE VIBRATIONS FOUNDATION	0.	0.	0.	0.	50,000.
Total to Schedule A, Part III, Line 7a .....			71,819.	49,612.	111,938.

# Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

# Schedule of Contributors

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

# 2018

Name of the organization  FRIENDS OF BAYOU ST. JOHN	Employer identification number  20-3461817
---	--

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

- 501(c)( 3 ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

Employer identification number

**FRIENDS OF BAYOU ST. JOHN**

**20-3461817**

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SOUTHERN EAGLE 5300 BLAIR ST. METAIRIE, LA 70003	\$ 43,938.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	POSITIVE VIBRATIONS FOUNDATION 201 ST CHARLES AVE SUITE 114-356 NEW ORLEANS, LA 70170	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	PROXIMO SPIRITS 333 WASHINGTON STREET JERSEY CITY, NJ 07302	\$ 18,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>FRIENDS OF BAYOU ST. JOHN</b>	Employer identification number <b>20-3461817</b>
--	---

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
3	APPROXIMATELY 60 CASES OF JOSE CUERVO _____ _____ _____	\$ 18,000.	05/01/18
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization <b>FRIENDS OF BAYOU ST. JOHN</b>	Employer identification number <b>20-3461817</b>
--	---

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

**(e) Transfer of gift**

**Transferee's name, address, and ZIP + 4**

**Relationship of transferor to transferee**


(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

**(e) Transfer of gift**

**Transferee's name, address, and ZIP + 4**

**Relationship of transferor to transferee**


(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

**(e) Transfer of gift**

**Transferee's name, address, and ZIP + 4**

**Relationship of transferor to transferee**


(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

**(e) Transfer of gift**

**Transferee's name, address, and ZIP + 4**

**Relationship of transferor to transferee**


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

2018

Open to Public Inspection

Name of the organization: FRIENDS OF BAYOU ST. JOHN; Employer identification number: 20-3461817

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.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 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, 2d Number of conservation easements included in (c) acquired after 7/25/06, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated, 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 2(d) 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.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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 SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2018

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  %
  - b Permanent endowment  %
  - c Temporarily restricted endowment  %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No |
|--|--------|----|
| (i) unrelated organizations  | 3a(i)  |    |
| (ii) related organizations   | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		9,599.	9,599.	0.
e Other		17,635.	12,297.	5,338.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				5,338.

**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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**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) MANAGED CASH OVERDRAFT	283.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	
	283.

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-headers (2a-2d, 4a-4b), and totals (1, 2e, 3, 4c, 5).

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-headers (2a-2d, 4a-4b), and totals (1, 2e, 3, 4c, 5).

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Multiple horizontal lines provided for entering supplemental information.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization

**FRIENDS OF BAYOU ST. JOHN**

Employer identification number  
**20-3461817**

**Part I** General Information on Grants and Assistance

**1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

**2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II** Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FAUBOURG ST. JOHN NEIGHBORHOOD ASSOCIATION INC. - 3301 GRANT RT ST. JOHN STREET - NEW ORLEANS, LA 70119	74-2633439	501(C)(3)	5,120.	0.			PARTNER IN FESTIVAL - REVENUE SHARE
MORRIS JEFF COMMUNITY SCHOOL PO BOX 19227 NEW ORLEANS, LA 70179	26-4161479	501(C)(3)	5,635.	0.			PARTNER IN FESTIVAL - REVENUE SHARE

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

**3** Enter total number of other organizations listed in the line 1 table

2.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2018)

**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

**Part IV** Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**PART I, LINE 2:**

THE ORGANIZATION DISTRIBUTES FUNDS TO NONPROFIT PARTNERS OF THEIR FESTIVALS. THE FUNDS ARE UNRESTRICTED.



**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

**2018**

Open to Public  
Inspection

Name of the organization

FRIENDS OF BAYOU ST. JOHN

Employer identification number

20-3461817

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SUPPORT A CLEAN, HEALTHY BAYOU ST. JOHN THAT IS ACCESSIBLE TO ALL.

FORM 990, PART VI, SECTION A, LINE 4:

MOTHERSHIP FOUNDATION CHANGED ITS NAME IN MARCH 2018 TO FRIENDS OF BAYOU  
ST. JOHN.

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION HAS TWO LEVELS OF MEMBERSHIP:

CLASS A - VOTING

CLASS B - NON-VOTING

FORM 990, PART VI, SECTION A, LINE 8B:

THE ORGANIZATION DOES NOT HAVE ANY COMMITTEES MADE UP OF MEMBERS OUTSIDE OF  
THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

ONCE THE 990 FORM IS COMPLETED, A COPY IS E-MAILED TO THE BOARD FOR REVIEW.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL MEMBERS ARE GIVEN A COPY OF THE CONFLICT OF INTEREST POLICY UPON (A)  
JOINING THE BOARD OR (B) UPON UPDATE OF SAID POLICY. BOARD MEMBERS ARE  
REQUIRED TO DISCLOSE ANY ACTUAL OR POSSIBLE CONFLICTS OF INTEREST  
THROUGHOUT THE YEAR AND DURING BOARD MEETINGS. AS STATED IN THE POLICY,  
"AFTER DISCLOSURE OF THE FINANCIAL INTEREST AND ALL MATERIAL FACTS, AND  
AFTER ANY DISCUSSION WITH THE INTERESTED PERSON, HE/SHE SHALL LEAVE THE

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

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization FRIENDS OF BAYOU ST. JOHN	Employer identification number 20-3461817
---	--

GOVERNING BOARD OR COMMITTEE MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND VOTED UPON. THE REMAINING BOARD OR COMMITTEE MEMBERS SHALL DECIDE IF A CONFLICT OF INTEREST EXISTS." IF THERE IS A CONFLICT OF INTEREST, THEN THE BOARD FOLLOWS THE CONFLICT OF INTEREST'S PROCEDURES FOR ADDRESSING THE CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15A:

THE ORGANIZATION HAS A HUMAN RESOURCES PROFESSIONAL ON THE BOARD WHO HANDLES JOB DESCRIPTIONS AND SALARY REQUIREMENTS FOR THE HIRING PROCESS.

FORM 990, PART VI, SECTION C, LINE 19:

ALL INFORMATION IS AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONTRACT LABOR:

PROGRAM SERVICE EXPENSES	173,487.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	173,487.

CONSULTING:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	3,386.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	3,386.

PAYROLL PROCESSING FEES:

PROGRAM SERVICE EXPENSES	0.
--------------------------	----

Name of the organization <b>FRIENDS OF BAYOU ST. JOHN</b>	Employer identification number <b>20-3461817</b>
--	---

MANAGEMENT AND GENERAL EXPENSES 553.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 553.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 177,426.

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	C O N V	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	<b>MACHINERY &amp; EQUIPMENT</b>														
9	PRINTER	08/29/06	200DB	5.00		HV17	1,027.				1,027.	1,027.		0.	1,027.
10	SERVER COMPUTER	10/03/06	200DB	5.00		HV17	1,100.				1,100.	1,100.		0.	1,100.
11	PA SYSTEM	03/17/07	200DB	5.00		HV17	1,174.				1,174.	1,174.		0.	1,174.
12	CAPITOL EQUIPMENT	03/25/07	200DB	5.00		HV17	147.				147.	147.		0.	147.
15	COMPUTER & MONITOR	09/02/07	200DB	5.00		HV17	544.				544.	544.		0.	544.
16	COMPUTER & MONITOR	11/10/07	200DB	5.00		HV17	544.				544.	544.		0.	544.
17	OTHER EQUIPMENT	09/30/08	200DB	5.00		HV17	5,063.				5,063.	5,063.		0.	5,063.
	* 990 PAGE 10 TOTAL														
	<b>MACHINERY &amp; EQUIPMENT</b>														
	<b>MANAGEMENT AND GENERAL</b>														
1	TRAILER - FLOATING BOOTH	05/18/15	200DB	7.00		HV17	650.				650.	366.		81.	447.
2	TRAILER FOR FLOATING DOCK	06/08/15	200DB	7.00		HV17	2,418.				2,418.	1,361.		302.	1,663.
3	FURNITURE - COUCH	04/06/15	200DB	7.00		HV17	1,027.				1,027.	578.		128.	706.
4	FLOATING BOOTH	05/06/15	200DB	7.00		HV17	7,400.				7,400.	4,164.		925.	5,089.
5	FREEZER	05/19/15	200DB	7.00		HV17	200.				200.	113.		25.	138.
6	FLOATING DOCK	05/23/15	200DB	7.00		HV17	2,677.				2,677.	1,506.		335.	1,841.
7	FREEZER - DAIQUIRI	06/01/15	200DB	7.00		HV17	598.				598.	337.		75.	412.
8	MERCHANDIZE STORAGE	06/05/15	200DB	7.00		HV17	2,124.				2,124.	1,195.		265.	1,460.

828111 04-01-18

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2018 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
13	10X10 TENTS	05/10/07	200DB	7.00		HXL7	302.				302.	302.		0.	302.
14	SUPPLIES & FILE CABINETS	06/13/07	200DB	7.00		HXL7	239.				239.	239.		0.	239.
	* 990 PAGE 10 TOTAL						17,635.				17,635.	10,161.		2,136.	12,297.
	MANAGEMENT AND GENERAL						27,234.				27,234.	19,760.		2,136.	21,896.
	* GRAND TOTAL 990 PAGE 10 DEPR														

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

(D) - Asset disposed

**Depreciation and Amortization**  
(Including Information on Listed Property)

990

OMB No. 1545-0172

**2018**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attachment  
Sequence No. 179

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**FRIENDS OF BAYOU ST. JOHN**

**FORM 990 PAGE 10**

**20-3461817**

**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	1,000,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,500,000.
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 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	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 2019. 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.)**

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

**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 2018	17	2,136.
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		<input type="checkbox"/>

**Section B - Assets Placed in Service During 2018 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 2018 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 instr.	22	2,136.
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	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with columns (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes line 25: Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use.

Table for line 26: Property used more than 50% in a qualified business use. Columns include percentage and other details.

Table for line 27: Property used 50% or less in a qualified business use. Columns include percentage and S/L (Straight Line) indicators.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with columns (a) through (f) for Vehicle. Rows include: 30 Total business/investment miles driven during the year (don't include commuting miles); 31 Total commuting miles driven during the year; 32 Total other personal (noncommuting) miles driven; 33 Total miles driven during the year; 34 Was the vehicle available for personal use during off-duty hours?; 35 Was the vehicle used primarily by a more than 5% owner or related person?; 36 Is another vehicle available for personal use?

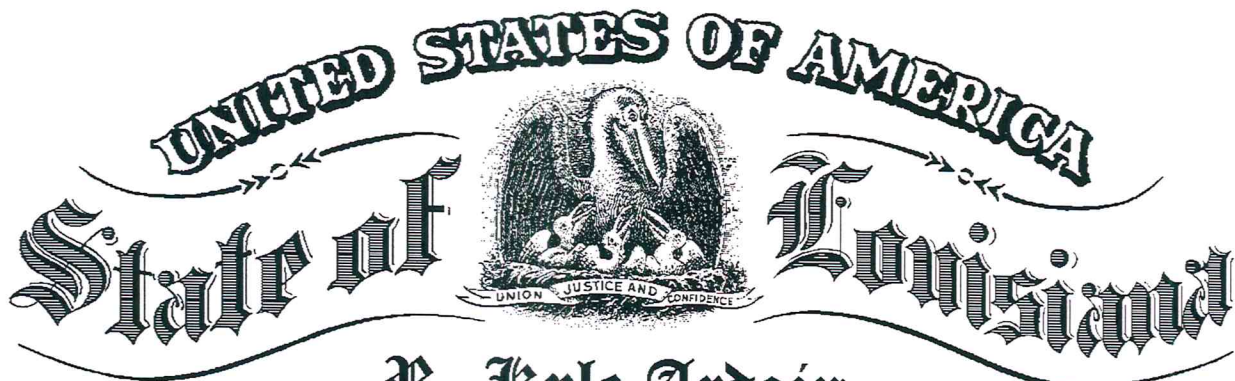
Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table for Section C with columns Yes No. Rows include: 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?; 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?; 39 Do you treat all use of vehicles by employees as personal use?; 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?; 41 Do you meet the requirements concerning qualified automobile demonstration use? Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table for Section VI with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes lines 42, 43, and 44.



**R. Kyle Ardoin**  
SECRETARY OF STATE

*As Secretary of State of the State of Louisiana, I do hereby Certify that*  
the attached document(s) of

**FRIENDS OF BAYOU ST. JOHN**

are true and correct and are filed in the Louisiana Secretary of State's Office.

36113004N	ORIGF	2/6/2006	9 page(s)
43357112	NMCHG	2/7/2019	8 page(s)
43310323	19 AR	1/7/2019	1 page(s)

In testimony whereof, I have hereunto set my hand and caused the Seal of my Office to be affixed at the City of Baton Rouge on,

October 23, 2019

*Secretary of State*

WEB 36113004N



Certificate ID: 11132813#C4C42

To validate this certificate, visit the following web site, go to **Business Services**, **Search for Louisiana Business Filings**, **Validate a Certificate**, then follow the instructions displayed.

[www.sos.la.gov](http://www.sos.la.gov)



AMENDED ARTICLES OF INCORPORATION

UNITED STATES OF  
AMERICA

OF \*

STATE OF LOUISIANA

MOTHERSHIP FOUNDATION \*

PARISH OF ORLEANS

\*\*\*\*\*

**Pursuant** to a resolution authorizing the amendment and restatement of the Articles of Incorporation of Mothership Foundation, adopted and approved at a meeting of the Board of Directors held in New Orleans, LA on the 18<sup>th</sup> day of December, 2018, pursuant to notice, and the affirmative vote of at least two-thirds (2/3) of the voting members of the Corporation present at the meeting duly called for that purpose on the 25<sup>th</sup> day of January 2019, the Articles of Incorporation of the Corporation are amended to read as follows:

**BE IT KNOWN**, that on the 1st day of February, 2019, before me the undersigned authority, a Notary Public duly commissioned and qualified in and for the Parish of Orleans, State of Louisiana, therein residing, personally came and appeared JARED ZELLER a person of full age of majority, who declared that, availing himself of the benefits and provisions of the Constitution and laws of the State of Louisiana relating to the organization of non-profit corporations he does amend the Articles of Incorporation of the Corporation for the objectives and purposes and under the covenants, stipulations and agreements following, to-wit:

**ARTICLE I**

The name and title of the corporation shall be amended to "**Friends of Bayou St. John**" and under and by this name the corporation shall have and enjoy perpetual corporate existence and succession. The corporation shall possess generally all of the powers, rights, privileges, capacities and immunities that non-profit corporations are authorized to possess and may hereafter be authorized to possess under the Constitution and laws of the State, particularly under Title 12, Section 201 and following of the Louisiana Revised Statutes.

## ARTICLE II

The domicile of the corporation shall be the Parish of Orleans, State of Louisiana, and the location and post office address of its registered office shall be 1211 North Gayoso Street, New Orleans, Louisiana 70119.

## ARTICLE III

This corporation is organized exclusively for charitable, educational, or scientific purposes as those terms are used in Section 501 (c)(3) of the Internal Revenue Code of 1986 (or any successor provision). The corporation shall have no power to engage in any activity that is not exclusively for charitable, educational, or scientific purposes as those terms are used in Section 501 (c)(3) of the Internal Revenue Code 1954 (or any successor provision).

The specific purposes of the corporation are stated below and shall be limited by this Article, notwithstanding any provision of the Article I or any provision of Louisiana law:

The purpose of Friends of Bayou St. John shall be to promote stewardship, cultural appreciation, responsible recreation and initiatives that support a clean, healthy Bayou St. John that is accessible to all.

## ARTICLE IV

This corporation is a non-profit corporation as defined in Section 201(7) of Title 12 of the Louisiana Revised Statutes. No part of the net earnings or other assets of this corporation shall inure to the benefit of the incorporators, members, or directors, except that the corporation shall be authorized to pay reasonable compensation to incorporators, members, or directors for services rendered, and to make payments and distributions in furtherance of its purposes as set forth in these Articles. This corporation shall not carry on propaganda or otherwise attempt to influence

legislation, nor shall it participate or intervene in (including the publishing or distribution of statement) any political campaign on behalf of any candidate for public office.

This corporation shall distribute its income for each taxable year at times and in manner so as not to subject the corporation to tax on failure to distribute income, under Section 4942 of the Internal Revenue Code of 1954, as added by Section 101(b) of the Tax Reform Act of 1969, P.L. 91172, or any successor provision.

This corporation shall not engage in any act of self-dealing, as defined in Section 4941(d) of the Internal Revenue Code of 1954, Section 101(b) of the Tax Reform Act of 1969, P.L. 91172, or any successor provision.

All actions taken by the corporation shall implement the objectives and purposes thereof and conform with applicable laws and regulation providing tax exempt status.

This corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1986, or any successor provision.

This corporation shall not make any investments in any manner as to subject the corporation to tax under Section 4944 of the Internal Revenue Code of 1986, or any successor provision; and shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1954 or any successor provision.

This corporation shall not discriminate on the basis of race, color, creed or national origin in its hiring procedures or in its admittance procedures for its functions.

#### **ARTICLE V**

Upon the dissolution of the corporation, the Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of any of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such

organization or organizations organized and operated exclusively for charitable, educational, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, or any successor provision, as the Directors may determine. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction for the Parish of Orleans, exclusively for such purposes or to such organization or organizations as said court may determine are organized and operated exclusively for such purposes.

#### ARTICLE VI

This corporation shall be organized on a non stock basis. The classes, rights, privileges, qualifications, and obligations of members, if any, of this corporation are determined by the bylaws of this corporation.

#### ARTICLE VII

The corporate powers and management of this corporation shall be vested in, and exercised by, a Board Directors. The Board of Directors shall be composed of such number of members as the Board of Directors shall from time to time determine in accordance with the bylaws of this corporation. The name and address of the current Directors are:

Jared Zeller  
1211 N. Gayoso Street  
New Orleans, Louisiana 70119

Rodney Beals  
1248 Moss St.  
New Orleans, LA 70119

Geoff Coats  
2719 Ursulines  
New Orleans, LA 70119

Jason Hemel  
6245 Caldwell  
New Orleans, LA 70122

Ian McNulty  
214 S. Scott St  
New Orleans, LA 70119

William Ramsey  
2115 Marengo St., Unit A  
New Orleans, LA

The initial directors shall serve until the first annual meeting of the Board of Directors or until their successors are elected and qualified as per the bylaws.

The Board of Directors may make, alter, and annul By-Laws, rules, and regulations for the government of the affairs of this corporation.

The Board of Directors shall hold an annual meeting at the corporation's registered office or at such other place they may designate following the annual meeting of the members of this corporation. Special meetings of the Board of Directors may be called at such times and places as the Board of Directors may determine. Any director absent from a meeting of the Board may be represented by any other director by proxy, who may cast the vote of the absent director according to written instructions, general or special, of the absent director.

#### **ARTICLE VIII**

The officers of this corporation may consist of a president, a vice president, a secretary, and a treasurer, and any other officers that the directors, from time to time, may require. The officers of the corporation shall be elected by the Board of Directors, and shall serve until death, resignation, removal by the Board of Directors, or as such terms are limited in the By-Laws of the corporation. Jared Zeller shall be the initial President of the corporation, Jason Hemel shall be the initial Vice President, Ian McNulty shall be the initial Secretary, and William Ramsey shall be the

AMENDED ARTICLES OF INCORPORATION		UNITED STATES OF AMERICA
OF	*	STATE OF LOUISIANA
MOTHERSHIP FOUNDATION	*	PARISH OF ORLEANS

\*\*\*\*\*

**Pursuant** to a resolution authorizing the amendment and restatement of the Articles of Incorporation of Mothership Foundation, adopted and approved at a meeting of the Board of Directors held in New Orleans, LA on the 18<sup>th</sup> day of December, 2018, pursuant to notice, and the affirmative vote of at least two-thirds (2/3) of the voting members of the Corporation present at the meeting duly called for that purpose on the 25<sup>th</sup> day of January 2019, the Articles of Incorporation of the Corporation are amended to read as follows:

**BE IT KNOWN**, that on the 1st day of February, 2019, before me the undersigned authority, a Notary Public duly commissioned and qualified in and for the Parish of Orleans, State of Louisiana, therein residing, personally came and appeared JARED ZELLER a person of full age of majority, who declared that, availing himself of the benefits and provisions of the Constitution and laws of the State of Louisiana relating to the organization of non-profit corporations he does amend the Articles of Incorporation of the Corporation for the objectives and purposes and under the covenants, stipulations and agreements following, to-wit:

**ARTICLE I**

The name and title of the corporation shall be amended to "**Friends of Bayou St. John**" and under and by this name the corporation shall have and enjoy perpetual corporate existence and succession. The corporation shall possess generally all of the powers, rights, privileges, capacities and immunities that non-profit corporations are authorized to possess and may hereafter be authorized to possess under the Constitution and laws of the State, particularly under Title 12, Section 201 and following of the Louisiana Revised Statutes.

## ARTICLE II

The domicile of the corporation shall be the Parish of Orleans, State of Louisiana, and the location and post office address of its registered office shall be 1211 North Gayoso Street, New Orleans, Louisiana 70119.

## ARTICLE III

This corporation is organized exclusively for charitable, educational, or scientific purposes as those terms are used in Section 501 (c)(3) of the Internal Revenue Code of 1986 (or any successor provision). The corporation shall have no power to engage in any activity that is not exclusively for charitable, educational, or scientific purposes as those terms are used in Section 501 (c)(3) of the Internal Revenue Code 1954 (or any successor provision).

The specific purposes of the corporation are stated below and shall be limited by this Article, notwithstanding any provision of the Article I or any provision of Louisiana law:

The purpose of Friends of Bayou St. John shall be to promote stewardship, cultural appreciation, responsible recreation and initiatives that support a clean, healthy Bayou St. John that is accessible to all.

## ARTICLE IV

This corporation is a non-profit corporation as defined in Section 201(7) of Title 12 of the Louisiana Revised Statutes. No part of the net earnings or other assets of this corporation shall inure to the benefit of the incorporators, members, or directors, except that the corporation shall be authorized to pay reasonable compensation to incorporators, members, or directors for services rendered, and to make payments and distributions in furtherance of its purposes as set forth in these Articles. This corporation shall not carry on propaganda or otherwise attempt to influence

legislation, nor shall it participate or intervene in (including the publishing or distribution of statement) any political campaign on behalf of any candidate for public office.

This corporation shall distribute its income for each taxable year at times and in manner so as not to subject the corporation to tax on failure to distribute income, under Section 4942 of the Internal Revenue Code of 1954, as added by Section 101(b) of the Tax Reform Act of 1969, P.L. 91172, or any successor provision.

This corporation shall not engage in any act of self-dealing, as defined in Section 4941(d) of the Internal Revenue Code of 1954, Section 101(b) of the Tax Reform Act of 1969, P.L. 91172, or any successor provision.

All actions taken by the corporation shall implement the objectives and purposes thereof and conform with applicable laws and regulation providing tax exempt status.

This corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code of 1986, or any successor provision.

This corporation shall not make any investments in any manner as to subject the corporation to tax under Section 4944 of the Internal Revenue Code of 1986, or any successor provision; and shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code of 1954 or any successor provision.

This corporation shall not discriminate on the basis of race, color, creed or national origin in its hiring procedures or in its admittance procedures for its functions.

#### **ARTICLE V**

Upon the dissolution of the corporation, the Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of any of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such



organization or organizations organized and operated exclusively for charitable, educational, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, or any successor provision, as the Directors may determine. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction for the Parish of Orleans, exclusively for such purposes or to such organization or organizations as said court may determine are organized and operated exclusively for such purposes.

#### ARTICLE VI

This corporation shall be organized on a non stock basis. The classes, rights, privileges, qualifications, and obligations of members, if any, of this corporation are determined by the bylaws of this corporation.

#### ARTICLE VII

The corporate powers and management of this corporation shall be vested in, and exercised by, a Board Directors. The Board of Directors shall be composed of such number of members as the Board of Directors shall from time to time determine in accordance with the bylaws of this corporation. The name and address of the current Directors are:

Jared Zeller  
1211 N. Gayoso Street  
New Orleans, Louisiana 70119

Rodney Beals  
1248 Moss St.  
New Orleans, LA 70119

Geoff Coats  
2719 Ursulines  
New Orleans, LA 70119

Jason Hemel  
6245 Caldwell  
New Orleans, LA 70122

Ian McNulty  
214 S. Scott St  
New Orleans, LA 70119

William Ramsey  
2115 Marengo St., Unit A  
New Orleans, LA

The initial directors shall serve until the first annual meeting of the Board of Directors or until their successors are elected and qualified as per the bylaws.

The Board of Directors may make, alter, and annul By-Laws, rules, and regulations for the government of the affairs of this corporation.

The Board of Directors shall hold an annual meeting at the corporation's registered office or at such other place they may designate following the annual meeting of the members of this corporation. Special meetings of the Board of Directors may be called at such times and places as the Board of Directors may determine. Any director absent from a meeting of the Board may be represented by any other director by proxy, who may cast the vote of the absent director according to written instructions, general or special, of the absent director.

#### **ARTICLE VIII**

The officers of this corporation may consist of a president, a vice president, a secretary, and a treasurer, and any other officers that the directors, from time to time, may require. The officers of the corporation shall be elected by the Board of Directors, and shall serve until death, resignation, removal by the Board of Directors, or as such terms are limited in the By-Laws of the corporation. Jared Zeller shall be the initial President of the corporation, Jason Hemel shall be the initial Vice President, Ian McNulty shall be the initial Secretary, and William Ramsey shall be the

initial Treasurer until such time as the Board of Directors and the members, if any, shall elect new officers.

#### **ARTICLE IX**

The full name and post office address of the corporation's registered agent is:

Jared Zeller  
1211 North Gayoso Street  
New Orleans, Louisiana 70119

#### **ARTICLE X**

This corporation shall have power and authority to accept donations, gifts and contributions made to it for the purpose of enabling it to carry out its objectives. It shall also have the power and authority to enter into contracts with, and receive grants from, other agencies and institutions, governmental and private, to undertake programs to carry out its purpose.

Contributions made from time to time to the corporation for its use in furtherance of its objectives and purposes or membership dues or other charges incident to membership may be used to carry out the objectives and purposes of the corporation; or in the discretion of the Board of Directors, may be employed or invested so that the revenues therefrom may be used to carry out the objectives and purposes of the corporation.

#### **ARTICLE XI**

The name and post office address of the subscriber to these Articles of Incorporation is:

Jared Zeller  
1211 North Gayoso Street  
New Orleans, Louisiana 70119

#### **ARTICLE XII**


No member, officer or director of this corporation shall be held financially liable or responsible for the contracts, debts or defaults of this corporation or for the adverse results of acts of the corporation violative of the injunctions contained in Article IV, nor shall any mere


informality in organization have the effect of rendering these Articles of Incorporation null or of exposing the members to any liability. If a member or director incurs any expense or financial loss directly resulting from any action or omission in good faith, to the extent permitted by Section 227 of the Louisiana Non-Profit Corporation Law, R.S. 12:227, or any successor provision, the corporation shall indemnify the member or director for any expense or loss thus incurred.

#### ARTICLE XIII

Each provision of these Articles of Incorporation shall be severable from all other provisions. If a provision of this instrument shall be determined to be invalid or ineffective for any reason, this determination shall not invalidate the remaining provisions, each of which shall continue in full force and effect.

**THUS DONE AND PASSED**, in multiple originals, in New Orleans, Louisiana, on the date written above, in the presence of the appearer and me, Notary, after reading of the whole.

  
JARED ZELLER, President

  
NOTARY PUBLIC  
LABar# 33324 / For Life  
William Ramsey

FRIENDS OF BAYOU ST. JOHN  
AFFIDAVIT OF ACCEPTANCE OF APPOINTMENT  
BY DESIGNATED REGISTERED AGENT

UNITED STATES OF AMERICA


STATE OF LOUISIANA

PARISH OF ORLEANS

On the 1st day of February, 2019, before me Notary Public, in and for the aforesaid Parish and State, personally came and appeared JARED ZELLER who, being duly sworn acknowledged that he does hereby accept appointment as the Registered Agent of **Friends of Bayou St. John**, which is a non-profit corporation authorized to transact business in the State of Louisiana pursuant to the provision of Title 12, Section 201-267, inclusive.

  
JARED ZELLER  
Registered Agent

SWORN TO AND SUBSCRIBED  
before me, on the day, month and year  
first above set forth.

  
NOTARY PUBLIC  
William Ramsey  
My Commission expires at death.  
LA Bar #33329