

Return of Organization Exempt From Income Tax

2023

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section A-M containing organization details: Name (FRIENDS OF SAX-ZIM BOG), EIN (27-4631890), Address (2515 GARTHUS RD, WRENSHALL, MN 55797), and principal officer (MARK STENSAAS).

Part I Summary table with columns for line number, description, and financial data for Prior Year and Current Year. Includes sections for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances.

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.

Signature area for Mark Stensaas, Executive Director, including signature and title fields.

Paid Preparer Use Only section for Deni Lorenzi, Serenity Tax & Bookkeeping Svcs LLC, including name, address, and contact information.

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

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:
FRIENDS OF SAX-ZIM BOG'S MISSION IS TO PRESERVE, PROMOTE AND PROTECT THE SAX-ZIM BOG THROUGH LAND PRESERVATION, EDUCATION, RESEARCH AND COMMUNICATION.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

4a (Code: _____) (Expenses \$ 147,455 including grants of \$ _____) (Revenue \$ _____)
PROVIDED EDUCATIONAL PROGRAMMING, OUTREACH, SUPPORTED AND CONDUCTED RESEARCH, AND RAISED AWARENESS OF THE NEED TO PROTECT HABITAT AND BIODIVERSITY IN SAX-ZIM BOG.

4b (Code: _____) (Expenses \$ 57,806 including grants of \$ _____) (Revenue \$ _____)
ENHANCED THE EXPERIENCE OF THE SAX-ZIM BOG VISITORS AND COMMUNITY THROUGH BOTH VIRTUAL AND STRUCTURAL INFRASTRUCTURE.

4c (Code: _____) (Expenses \$ 40,954 including grants of \$ _____) (Revenue \$ _____)
TOOK ACTIONS TO BOTH BE GOOD STEWARDS OF THE LAND WE OWN AND WORKED TOWARDS ADDITIONAL LAND ACQUISITION PROJECTS TO PROTECT HABITAT.

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

4e Total program service expenses 246,215

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, 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, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

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, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

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

Section A. Governing Body and Management

Table with 5 columns: Question ID, Question Text, Sub-ID, Count, Yes, No. Rows include 1a, 1b, 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 5 columns: Question ID, Question Text, Sub-ID, 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 Minnesota
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.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.
SARA BLANCK (218)341-3350, 2515 GARTHUS RD, WRENSHALL, MN 55797

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 the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARK STENSAAS EXECUTIVE DIRECTOR	40.00			X	X			80,958	0	0
(2) GENE OLLILA DIRECTOR	1.00	X						0	0	0
(3) RUBEN STENSENG DIRECTOR	1.00	X						0	0	0
(4) BEN YOKEL DIRECTOR	1.00	X						0	0	0
(5) LORI WILLIAMS BOARD CHAIR	2.00			X				0	0	0
(6) DAVE STEININGER TREASURER	2.00			X				0	0	0
(7) JULIE OLLILA SECRETARY	1.00			X				0	0	0
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes rows 15-25 and summary rows 1b-1d.

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

Table with 3 columns: Question, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

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.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes rows for contractor information.

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions) . .	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	558,688				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			558,688			
Program Service Revenue			Business Code				
	2a PROGRAM SERVICE REVENUE	713990	22,472	22,472			
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f			22,472				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
c Gain or (loss)	7c						
d Net gain or (loss)							
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a		82,129				
b Less: cost of goods sold	10b	43,096					
c Net income or (loss) from sales of inventory			39,033	39,033			
Miscellaneous Revenue			Business Code				
	11a _____						
	b _____						
	c _____						
	d All other revenue						
e Total. Add lines 11a-11d							
12 Total revenue. See instructions			620,193	61,505	0	0	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	213,791	153,321	47,412	13,058
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	31,789	22,796	7,051	1,942
11 Fees for services (nonemployees):				
a Management	1,095		1,095	
b Legal	7,983	7,983		
c Accounting	2,212		2,212	
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 Schedule O.)	1		1	
12 Advertising and promotion				
13 Office expenses	13,858		13,858	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	25,493		25,493	
23 Insurance	11,678	10,561	1,117	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SEE LIST FOR 24A - PROGRAM	11,016	11,016		
b SEE LIST FOR 24B - PROGRAM	19,946	19,946		
c SEE LIST FOR 24C - PROGRAM	20,592	20,592		
d SEE LIST FOR 24D - FUNDRAISI	3,878			3,878
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e.	363,332	246,215	98,239	18,878
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	544,145	1	666,973
	2 Savings and temporary cash investments	73,695	2	78,161
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	10,852	8	15,624
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,459,802		
	b Less: accumulated depreciation	134,034	10c	1,325,768
	11 Investments - publicly traded securities	421,625	11	454,370
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	269	15	3,693
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,254,469	16	2,544,589	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	7,020	25	7,534
	26 Total liabilities. Add lines 17 through 25	7,020	26	7,534
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	25,784	29	58,529
	30 Paid-in or capital surplus, or land, building, or equipment fund	2,001,178	30	2,221,665
	31 Retained earnings, endowment, accumulated income, or other funds	220,487	31	256,861
32 Total net assets or fund balances	2,247,449	32	2,537,055	
33 Total liabilities and net assets/fund balances	2,254,469	33	2,544,589	

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	620,193
2	Total expenses (must equal Part IX, column (A), line 25)	2	363,332
3	Revenue less expenses. Subtract line 2 from line 1	3	256,861
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,247,449
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	32,745
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,537,055

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 on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	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
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization FRIENDS OF SAX-ZIM BOG	Employer identification number 27-4631890
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

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

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	167,693	457,099	564,113	481,124	510,642	2,180,671
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	167,693	457,099	564,113	481,124	510,642	2,180,671
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						352,533
6 Public support. Subtract line 5 from line 4.						1,828,138

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	167,693	457,099	564,113	481,124	510,642	2,180,671
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	107	38	1,243	2,514	3,046	6,948
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						2,187,619
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	83.57 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	84.58 %
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

- 19a 33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . .

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required) - provide details in Part VI	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

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

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Attach to Form 990, 990-EZ, or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

2023

Name of the organization FRIENDS OF SAX-ZIM BOG

Employer identification number 27-4631890

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...
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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).

Name of organization FRIENDS OF SAX-ZIM BOG	Employer identification number 27-4631890
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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	LEUTHOLD FAMILY FOUNDATION 4912 EMERSON AVE S MINNEAPOLIS MN 55419-5334	\$ 45,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
2	WOESSNER FREEMAN FAMILY FOUNDATION 110 BANK ST SE APT 2503 MINNEAPOLIS MN 55414-3907	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
3	JEANNE KOGL 2126 WATER ST - APT L201 DULUTH MN 55812-2135	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
4	KELLY LARSON AND CARL NEWMAN 31690 - 201ST AVE BAGLEY MN 56621	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
5	HEATHER MILLER P O BOX 38 ALTON NH 03809	\$ 43,513	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>
6	LANCE AND LISA NOVAK 17035 41ST PLACE N MINNEAPOLIS MN 55446	\$ 10,011	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II for noncash contributions.)</small>

Name of organization FRIENDS OF SAX-ZIM BOG	Employer identification number 27-4631890
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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
7	MARY BENSON AND CURT MCCAMY 121 MECCA DR SAN ANTONIO TX 78232	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	S CHADWICK AND L JANTAPOULOS 2869 ELLIOTS LAKE RD EVELETH MN 55734	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	STEVEN AND KATHLEEN CHESNEY 8172 ZENITH COURT N MINNEAPOLIS MN 55443	\$ 10,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	J JAY AND JENNIFER MUTSCHLER FOUND 3804 W 32ND ST MINNEAPOLIS MN 55416	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	SARAH AND STEVE KING 16713 W ORCHARD VALLEY DRIVE GURNEE IL 60031	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	LILLEHEI FAMILY CHAIRITABLE TRUST P O BOX 323 SAINT CLOUD MN 56302	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization FRIENDS OF SAX-ZIM BOG	Employer identification number 27-4631890
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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
13	<u>MARK LYSTIG</u> <u>1741 SARTELL AVE</u> <u>EAGAN MN 55122</u>	\$ <u>31,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	<u>MARILYN SCHROEDER</u> <u>13921 91ST AVE N</u> <u>MAPLE GROVE MN 55369</u>	\$ <u>5,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	<u>MARY WARD</u> <u>7679 70TH AVE</u> <u>PRINCETON MN 55371</u>	\$ <u>5,000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	<u>WHOLE FOOD CO-OP</u> <u>610 E 4TH ST</u> <u>DULUTH MN 55805</u>	\$ <u>5,587</u>	Person <input checked="" 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.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

FRIENDS OF SAX-ZIM BOG

Employer identification number

27-4631890

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 and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?.

Part II Conservation Easements

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 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: Revenue included on Form 990, Part VIII, line 1; Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1; (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1; b Assets included in Form 990, Part X.

Part 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 make 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 program
 - 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** Term 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	814,792			814,792
b Buildings		399,591	42,479	357,112
c Leasehold improvements		211,887	66,448	145,439
d Equipment		33,532	25,107	8,425
e Other STMD1E				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B).				1,325,768

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) SECURITY DEPOSIT	269
(2) UNDEPOSITED FUNDS	3,428
(3) ROUNDING	(4)
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 15 col. (B)).	3,693

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) PAYROLL LIABILITIES	5,874
(3) SALES TAX PAYABLE	1,660
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, line 25 col. (B)) . . .	7,534

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

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2023

Attach to Form 990 or Form 990-EZ.

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

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
FRIENDS OF SAX-ZIM BOG

Employer identification number
27-4631890

01. Governing body decisions (Part VI, line 7b)

GOVERNING BODY DECISIONS ARE AVAILABLE UPON REQUEST.

02. Form 990 governing body review (Part VI, line 11)

FORMS ARE AVAILABLE UPON REQUEST

03. Conflict of interest policy compliance (Part VI, line 12c)

CONFLICTS OF INTEREST ARE TO BE BROUGHT TO THE BOARD'S ATTENTION PERSUANT TO THE WRITTEN
CONFLICT OF INTEREST POLICY GUIDELINES.

04. Governing documents, etc, available to public (Part VI, line 19)

GOVERNING DOCUMENTS AVAILABLE UPON REQUEST

05. Explanation of other changes in net assets or fund balances (Part XI, line 9)

CHANGE IS DUE TO INCREASE IN INVESTMENT ACCOUNT.

Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

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

Table with 3 columns: Name(s) shown on return (FRIENDS OF SAX-ZIM BOG), Business or activity to which this form relates (FORM 990 - 1), and Identifying number (27-4631890).

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.

Table with 13 rows for Part I. Rows 1-5 are summary rows. Rows 6-13 are detailed rows with columns for (a) Description of property, (b) Cost, and (c) Elected cost.

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

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

Table with 3 rows for Part II. Rows 14-16 with columns for description and amount.

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

Section A

Table with 2 rows for Section A. Rows 17-18 with columns for description and amount.

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

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i.

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

Table with 7 columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method. Rows 20a-d.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Rows 21-23 with columns for description and amount.

For Paperwork Reduction Act Notice, see separate instructions.

FOR YOUR RECORDS ONLY
Federal Supporting Statements

2023 PG01

Name(s) as shown on return

Tax ID Number

FRIENDS OF SAX-ZIM BOG

27-4631890

FORM 990 - SCHEDULE D - PART VI - LINE 1E
 INVESTMENTS - OTHER

STATEMENT #D1E

DESCRIPTION OF INVESTMENT	COST/BASIS (INVESTMENT)	COST/BASIS (OTHER)	DEPR	BOOK VALUE
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

FORM 4562 - LINE 19E

PG01
Statement #567

BASIS	RP	CV	METHOD	DEDUCTION
38,913	15	MQ	SL	324
367	15	MQ	SL	3
4,300	15	MQ	SL	251
1,500	15	MQ	SL	<u>63</u>
TOTAL				<u><u>641</u></u>

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

FRIENDS OF SAX-ZIM BOG

27-4631890

Description	Amount
DONATIONS - RESTRICTED	\$ 228,906
DONATIONS - UNRESTRICTED	280,247
CORPORATE MATCHES	1,489
GRANT - FOUNDATION - UNSTRICED	45,000
INTEREST INCOME	3,046
Total:	\$ 558,688

Description	Amount
ROUNDING	\$ 1
Total:	\$ 1

LINE 13 OFFICE EXPENSES

Description	Amount
POSTAGE	\$ 1,159
RENT, PARKING, INTERNET	6,147
SOFTWARE AND HARDWARE	4,907
SUBSCRIPTIONS	260
SUPPLIES	1,385
Total:	\$ 13,858

24A LIST FOR PROGRAM EXPENSES

Description	Amount
BIRD FEED AND FEEDERS	\$ 1,570
BIRDING INFO LINE	299
EVENTS	1,165
BROCHURES	1,434
EDUCATION	2,367
FEES - BANKING	44
FEES - CREDIT CARD PROCESSING	3,533
FEES - LITTLE GREEN LIGHT	604
Total:	\$ 11,016

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Name(s) as shown on return

FRIENDS OF SAX-ZIM BOG

FEIN

27-4631890

24B LIST FOR PROGRAM EXPENSES

Description	Amount
GOOD NEIGHBOR FUND	\$ 1,661
KRESTRAL NEST BOX PROGRAM	368
LAND MASTER PLAN	885
ONLINE EDUCATION AND VIDEOS	2,292
PORTA POTTY AND OUTHOUSE	6,531
POSTAGE AND SHIPPING	1,767
ANNUAL REPORT - PRINTING/COPYING	6,442
Total:	\$ 19,946

24C LIST FOR PROGRAM EXPENSES

Description	Amount
CONFERENCE AND TRAININGS	\$ 215
PROPERTY TAX	1,292
TRAVEL MEALS	401
VEHICLE EXPENSES	2,321
WELCOME CENTER EXPENSES	14,044
RESEARCH	2,319
Total:	\$ 20,592

24D LIST FOR FUNDRAISING EXPENSES

Description	Amount
DIRECT MAIL APPEALS	\$ 2,895
EVENTS	983
Total:	\$ 3,878

Description	Amount
WELCOME CENTER BUILDING	\$ 399,591
Total:	\$ 399,591

Description	Amount
BOG BOARDWALKS	\$ 178,328
SIGNAGE	33,559
Total:	\$ 211,887

990

Overflow Statement

2023

Page 3

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

FRIENDS OF SAX-ZIM BOG

27-4631890

<u>Description</u>	<u>Amount</u>
<u>EQUIPMENT</u>	<u>\$ 16,072</u>
<u>FURNISHINGS</u>	<u>12,777</u>
<u>VEHICLES</u>	<u>4,683</u>
Total:	\$ <u>33,532</u>

**Form 990
Worksheet**

Schedule A, Line 5 - Excess 2% Limitation Contributors

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

FRIENDS OF SAX-ZIM BOG

Tax ID Number

27-4631890

2% of the amount on Schedule A, Part II, line 11, column (f) 43,752

Name	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	(g) Excess contributions (col. (f) minus the 2% limitation)
LEUTHOLD FAMILY FOUNDATION	42,000	42,000	50,000	51,000	45,000	230,000	186,248
WOESSNER FREEMAN FAMILY FOUNDATION	10,000	10,000	10,000	5,000	5,000	40,000	
JEANNE KOGL	6,967	5,000	10,000	6,000	10,000	37,967	
KELLY LARSON AND CARL NEWMAN	10,573	20,000	25,000	25,000	50,000	130,573	86,821
HEATHER MILLER			5,927	73,776	43,513	123,216	79,464
LANCE AND LISA NOVAK				6,000	10,011	16,011	
MARY BENSON AND CURT MCCAMY					15,000	15,000	
S CHADWICK AND L JANTAPOULOS					5,000	5,000	
STEVEN AND KATHLEEN CHESNEY					10,500	10,500	
J JAY AND JENNIFER MUTSCHLER FOUND					10,000	10,000	
SARAH AND STEVE KING					10,000	10,000	
LILLEHEI FAMILY CHAIRITABLE TRUST					10,000	10,000	
MARK LYSTIG					31,000	31,000	
MARILYN SCHROEDER					5,000	5,000	
MARY WARD					5,000	5,000	
WHOLE FOOD CO-OP					5,587	5,587	

TOTAL

352,533

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Management & General
(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

FRIENDS OF SAX-ZIM BOG

27-4631890

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	LAND - BOREAL CHICKAD	03-02-2016	20,436	20,436	100.00			0	39		0				
2	LAND - BOREAL CHICKAD	12-18-2015	21,396	21,396	100.00			0	39		0				
3	LAND - EAST STONE LAK	02-02-2016	41,610	41,610	100.00			0	39		0				
4	LAND - INDIAN PIPE BO	03-10-2016	57,936	57,936	100.00			0	39		0				
5	LAND - WARREN NELSON	03-13-2015	33,105	33,105	100.00			0	39		0				
6	LAND - WINTERBERRY BO	03-27-2017	20,972	20,972	100.00			0	39		0				
7	LAND - YELLOW BELLIED	08-17-2012	30,644	30,644	100.00			0	39		0				
8	LAND - YELLOW BELLIED	10-09-2014	44,245	44,245	100.00			0	39		0				
9	SIGNAGE - WELCOME CTR	10-25-2015	3,070		100.00			3,070	15	SL HY	6.667	2,780	205	2,985	
10	SIGNAGE - WELCOME CTR	02-26-2014	2,444		100.00			2,444	15	SL HY	6.667	1,448	163	1,611	
11	SIGNAGE - WELCOME CTR	11-25-2014	1,200		100.00			1,200	15	SL MQ	6.667	833	80	913	
12	SIGNAGE - WELCOME CTR	10-21-2015	350		100.00			350	15	SL HY	6.667	316	23	339	
13	SIGNAGE - WELCOME CTR	10-24-2016	143		100.00			143	15	SL HY	6.667	128	10	138	
14	BUILDING - WELCOME CE	08-28-2013	67,224		100.00			67,224	39	SL MM	2.564	17,558	1,724	19,282	
15	BUILDING - WELCOME CE	04-28-2014	16,876		100.00			16,876	39	SL MM	2.564	3,930	433	4,363	
16	BUILDING - WELCOME CE	05-19-2015	13,312		100.00			13,312	39	SL MM	2.564	2,458	341	2,799	
17	BUILDING - WELCOME CE	08-24-2016	10,299		100.00			10,299	39	SL MM	2.564	1,749	264	2,013	
18	FURNISHINGS - WELCOME	09-03-2013	3,673		100.00			3,673	7		0	1,952		1,952	
19	FURNISHINGS - WELCOME	01-05-2015	1,611		100.00			1,611	7		0	1,111		1,111	
20	FURNISHINGS - WELCOME	08-20-2015	835		100.00			835	7		0	581		581	
21	FURNISHINGS - WELCOME	09-06-2016	2,119		100.00			2,119	7	200 DB HY	4.46	2,119		2,119	
22	SIGNAGE - WELCOME CEN	05-08-2013	2,576		100.00			2,576	15	SL HY	6.667	1,528	172	1,700	
23	SIGNAGE - WELCOME CEN	11-23-2015	1,760		100.00			1,760	15	SL HY	6.667	1,593	117	1,710	
24	SIGNAGE - WELCOME CEN	11-30-2016	175		100.00			175	15	SL HY	6.667	157	12	169	
25	BOGWALK - WW BOARDWAL	09-07-2017	31,272		100.00			31,272	15	SL HY	6.667	19,383	2,085	21,468	
26	LAND - FEMROY BOG - 4	02-01-2018	29,003	29,003	100.00			0	39		0				
27	LAND - WARREN NELSON	10-27-2017	7,861	7,861	100.00			0	39		0				
28	SIGNAGE - WELCOME CTR	10-16-2017	144		100.00			144	15	SL HY	6.667	112	10	122	
29	SIGNAGE - WINTERBERRY	05-23-2017	2,121		100.00			2,121	15	SL HY	6.667	1,616	141	1,757	
30	BOGWALK - WW BOARDWAL	04-05-2018	12,016		100.00			12,016	15	SL HY	6.667	7,045	801	7,846	

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Management & General
(This page is not filed with the return. It is for your records only.)

2023
PAGE 2

Name(s) as shown on return

Social security number/EIN

FRIENDS OF SAX-ZIM BOG

27-4631890

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
31	LAND - WN BOG ADDITIO	09-17-2018	12,476	12,476	100.00			0	39		0				
32	LAND - WN BOG ADDITIO	04-19-2018	25,109	25,109	100.00			0	39		0				
33	SIGNAGE - WELCOME CEN	06-29-2018	610		100.00			610	15	SL HY	6.667	359	41	400	
34	FURNISHINGS - WELCOME	09-24-2018	2,271		100.00			2,271	7	200 DB HY	8.92	1,840	203	2,043	
35	BOGWALK - AUGIE'S BOG	04-24-2019	8,071		100.00			8,071	15	SL HY	6.667	2,759	538	3,297	
36	BOGWALK - WW BOARDWAL	04-23-2019	2,785		100.00			2,785	15	SL HY	6.667	956	186	1,142	
37	LAND - WETLAND BANK -	06-30-2019	8,850	8,850	100.00			0	39		0				
38	SIGNAGE - BLUE DASHER	06-07-2019	2,265		100.00			2,265	15	SL HY	6.667	777	151	928	
39	VEHICLE - FORD BUS	05-17-2019	4,683		100.00			4,683	5	200 DB HY	11.52	3,874	539	4,413	
40	LAND - WHITEFACE RIVE	09-11-2020	91,202	91,202	100.00			0	39		0				
41	SIGNAGE - CORNER SIGN	10-26-2020	1,580		100.00			1,580	15	SL HY	6.667	263	105	368	
42	SIGNAGE - PROPERTY SI	01-29-2021	2,224		100.00			2,224	15	SL HY	6.667	370	148	518	
43	BOGWALK - WW BOARDWAL	08-14-2018	3,530		100.00			3,530	15	SL HY	6.667	2,092	235	2,327	
44	BOGWALK - AUGGIE'S BO	11-18-2019	100		100.00			100	15	SL HY	6.667	44	7	51	
45	BOGWALK - BOB RUSSELL	05-29-2020	49,304		100.00			49,304	15	SL HY	6.667	8,217	3,287	11,504	
46	LAND - WETLAND BANK	09-06-2020	1,500	1,500	100.00			0	39		0				
47	SIGNAGE - AUGGIE'S BO	04-17-2020	2,000		100.00			2,000	15	SL HY	6.667	333	133	466	
48	SIGNAGE - BOB RUSSELL	10-13-2020	866		100.00			866	15	SL HY	6.667	145	58	203	
49	EQUIPMENT - CAMERA	09-21-2020	9,599		100.00			9,599	5	200 DB HY	11.52	6,835	1,106	7,941	
50	EQUIPMENT - HARD DRIV	11-19-2020	594		100.00			594	5	200 DB HY	11.52	423	68	491	
51	EQUIPMENT - LAPTOP	02-01-2021	1,475		100.00			1,475	5	200 DB HY	11.52	1,050	170	1,220	
52	BOGWALK - AUGGIE'S BO	05-20-2021	1,537		100.00			1,537	15	SL MQ	6.667	192	102	294	
53	EQUIPMENT - CAMERA AN	04-27-2021	1,029		100.00			1,029	5	200 DB MQ	15.6	628	161	789	
54	EQUIPMENT - SOLAR BAT	01-05-2022	3,059		100.00			3,059	7	200 DB MQ	19.68	952	602	1,554	
55	LAND - BOREAL CHICKAD	01-03-2022	93,628	93,628	100.00			0	39		0				
56	LAND - INDIAN PIPE BO	04-12-2021	20,000	20,000	100.00			0	39		0				
57	LAND - WETLAND BANK 3	01-22-2022	2,209	2,209	100.00			0	39		0				
58	SIGNAGE - MEMORIAL SI	11-19-2021	717		100.00			717	15	SL MQ	6.667	55	48	103	
59	SIGNAGE - KIOSK	07-30-2021	185		100.00			185	15	SL MQ	6.667	20	12	32	
60	SIGNAGE - WOOD THRUSH	03-15-2022	961		100.00			961	15	SL MQ	6.667	72	64	136	

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Management & General
(This page is not filed with the return. It is for your records only.)

2023
PAGE 3

Name(s) as shown on return

Social security number/EIN

FRIENDS OF SAX-ZIM BOG

27-4631890

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
61	BUILDING - COMMERICIA	03-11-2022	500		100.00			500	39	SL MM	2.564	14	13	27	
62	BOGWALK - BOB RUSSELL	04-02-2022	585		100.00			585	15	SL HY	6.667	20	39	59	
63	BOGWALK - WELCOME CEN	05-19-2022	30,215		100.00			30,215	15	SL HY	6.667	1,007	2,014	3,021	
64	EQUIPMENT - TOOLS FOR	06-17-2022	316		100.00			316	7	200 DB HY	24.49	45	77	122	
65	FURNISHINGS - STAND U	05-24-2022	357		100.00			357	7	200 DB HY	24.49	51	87	138	
66	FURNISHINGS - TABLES	08-26-2022	901		100.00			901	7	200 DB HY	24.49	129	221	350	
67	FURNISHINGS - CHAIR S	08-28-2022	215		100.00			215	7	200 DB HY	24.49	31	53	84	
68	LAND - OWLS AND WARBL	04-11-2022	8,500	8,500	100.00			0	39		0				
69	LAND - WETLAND BANK -	04-11-2022	142,607	142,607	100.00			0	39		0				
70	SIGNAGE - WELCOME CTR	07-26-2022	2,000		100.00			2,000	15	SL HY	6.667	67	133	200	
71	BUILDING - WELCOME CE	11-14-2022	1,128		100.00			1,128	39	SL MM	2.564	11	29	40	
72	BUILDING - WELCOME CT	05-19-2022	290,253		100.00			290,253	39	SL MM	2.564	6,513	7,442	13,955	
73	BOGWALK - WELCOME CEN	03-31-2024	38,913		100.00			38,913	15	SL MQ	.833		324	324	
74	FURNISHINGS - WELCOME	05-23-2023	795		100.00			795	7	200 DB MQ	25		199	199	
75	LAND - WELCOME CENTER	10-23-2023	11,500	11,500	100.00			0	39		0				
76	LAND - WETLAND BANK 2	12-15-2023	90,000	90,000	100.00			0	39		0				
77	SIGNAGE - SIGNS FOR B	02-06-2024	367		100.00			367	15	SL MQ	.833		3	3	
78	SIGNAGE - STARFLOWER	04-20-2023	4,300		100.00			4,300	15	SL MQ	5.833		251	251	
79	SIGNAGE - WELCOME CEN	08-14-2023	1,500		100.00			1,500	15	SL MQ	4.167		63	63	
Totals			1,459,799					645,010				108,541	25,493	134,034	

Land Amount
Net Depreciable Cost

1,459,799

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

25,493

ST ADJ: