



**Florida Department of Environmental Protection
CITIZEN SUPPORT ORGANIZATION
2026 LEGISLATIVE REPORT
(pursuant to Section 20.058 Florida Statutes)**

Citizen Support Organization (CSO) Name: Friends of Gamble Rogers State Park

Mailing Address: 3100 S. Ocean Shore Blvd., Flagler Beach, FL 32136

Telephone Number: 386-517-2086

Website Address (required if applicable): www.frogrs.com

☒ Check to confirm your Code of Ethics is posted conspicuously on your website.

Statutory Authority:

Section 20.2551, F.S., Citizen support organizations; use of property; audit; public records; partnerships. In summary, the statute specifies the organizational requirements, operational parameters, duties of a CSO to support the Department of Environmental Protection (Department), or individual units of the Department, use of Department property, audit requirements, public records requirements, and authorizes public-private partnerships to enhance lands managed by the Department.

Section 258.015, F.S., Citizen support organizations; use of property; audit. In summary, the statute defines a CSO, requires authorization by the Division of Recreation and Parks, and specifies the use of property. This statute authorizes the Partnerships in Parks (PIP) program for state parks, the program's operational parameters, CSO's operational parameters, and donor recognition.

YOUR MISSION AND LAST CALENDAR YEAR'S PROGRAM ACCOMPLISHMENTS:

CSO's Mission: (Consistent with your Articles and Bylaws)

The mission of the Friends of Gamble Rogers State Park is to support Gamble Rogers Memorial State Recreation Area and North Peninsula State Park through fundraising, community involvement, educational outreach, and enhancements of park resources.

Describe Last Calendar Year's Results Obtained: Brag! (List or discuss the past calendar year's accomplishments and contributions. Cite specific support from last calendar year's Annual Program Plan.)

FROGRS received a grant to expand the park's kayak program. This allowed us to expand the kayak fleet, purchase a new storage shed, paddles, personal flotation devices, and install a new signage kiosk with a paddling trail map and interpretive displays about our estuaries. We also received a grant that helped purchase over 100 more native plants to enhance riverside campground landscaping. FROGRS attended multiple outreach events that reached 2000 visitors and added 160 people to our ever-growing list of recipients for our monthly Gamble Gram newsletter. Volunteer and staff appreciation for kayak guides, turtle patrol, World Ranger Day. Purchased new benches for boat basin, printed four new interpretive signs for Gamble Rogers and North Peninsula.

Describe the CSO's Plans for the Next Three Calendar Years:

Develop and design interpretation related to the House of Refuge and general history of the park for the beachside pavilion. Replace the existing fishing dock at North Peninsula State Park with a floating dock and concrete walkway. Add more native plant to various areas of the park. Make improvements to the Coastal Strand trail with improved directional markings and trailhead signage. Continue to enhance the Gamble and butterfly gardens with new planting and signage as needed. Continue to expand kayak tour offerings. Continue support of kids fishing program and educational programming. Continue to improve merchandise sales, outreach programming and marketing. Explore additional revenue generating opportunities through outreach, grants and similar funding opportunities. Explore the possibility of corporate sponsorships and relationships. Continued support of interpretation, maintenance, turtle monitoring, staff development, staff/volunteer recognition, exotic plant removal and more.

CSO's LAST CALENDAR YEAR STATISTICS:

Total Number of CSO General Membership: 145

Total Number of Board of Directors: 9

Total Volunteer Hours for the Board of Directors (From VSys - Work with your parks' volunteer manager): 1421.25

PARK & CSO RELATIONSHIP:

Do not duplicate by describing accomplishments and contributions in the summary. Brag in the above Results Obtained. Below, describe the relationship.

Park Manager's Comments on the CSO & Park Relationship and Support:

Provide your perspective on

- Changing developments of the park provided by the CSO.
- Effectiveness of the organization in fulfilling their purpose to support the park(s).
- Effectiveness of the Board of Directors in completing their Annual Program Plan.
- The relationship between the park and CSO. What went well? Are there areas of improvement?

At the end of 2025, Megan Jones became president, while former president Greg Wilson stepped down, but continues to stay engaged. Communication with Megan and collaboration on planning remains good. In the past few months there has been more turnover than usual, with the treasurer and another board member stepping down. Despite these challenges, the remaining board members have stayed committed, and collaboration with the staff continues to be positive, while moving the group forward. FROGRS just receive a 2026 park impact grant from the Florida S

One of the largest challenges is the vacant treasurer position, and revenue reporting. Megan is working hard to ensure we do our best to meet the requirements and deadlines. Although these items are challenges for the group, I am confident in their ability to work through them and come out stronger on the other end.

FROGRS just received a 2026 park impact grant from the Florida State Parks Foundation that will improve a dock within North Peninsula State Park, and continues to expand its kayak, outreach and education programs. The group does an excellent job of collaborating with the staff, and supporting a variety of needs. They are flexible and support the goals of the park with manpower and funding.

CSO President's Comments on the CSO & Park Relationship and Support:

Provide your perspective on the relationship between the park and CSO. What went well? Are there areas of improvement?

As a second-year Friends of Gamble Rogers State Park board member and first-year president, I am thrilled to be part of such a dedicated team. I have worked closely with all of the park staff as a volunteer. Gamble Rogers State Park has an incredibly involved team of staff and volunteers that help to maintain and improve park amenities, programs, and resource management. I don't have any immediate suggestions for improvement, as the CSO-Park relationship is outstanding. I look forward to continuing and expanding the initiatives set in place before me.

SUMMARIZE FINANCIAL ACTIVITY FOR LAST CALENDAR YEAR, DIRECT PARK(S) SUPPORT & REVENUES:

Program Services are costs related to providing your organizations' programs or services in accordance with your mission. Describe and provide expenses that directly support the park(s). For established nonprofit organizations, program service expenses generally represent most of the overall expenses of the organization. For the last calendar year provide the total \$ for each that apply. Do not use commas.

Building improvement, construction, or renovations	\$ 5529.01
Cultural resources (e.g., historic structure restoration/ renovation)	\$
Natural resources (e.g., native plants, natural lands restoration)	\$ 576.43
Maintenance equipment (e.g., mowers, chippers, blowers, chainsaws)	\$ 578.23
Other facilities and landscape maintenance	\$
Vehicles (e.g., trucks/cars, UTVs, golf carts, accessible devices, etc.)	\$
Amenities (e.g., water fountains, benches, picnic tables, recreational equipment, kiosks etc.)	\$
Park employees or volunteers support (e.g., interns, training, uniforms, awards, or recognition)	\$ 4765.4
Big ticket visitor center exhibits or interpretation updates	\$
Park exhibits, displays, signage	\$ 5024.36
Park publications, brochures, maps, etc.	\$ 350.63
Programing/interpretation support material purchases	\$ 367.34
Other program services	\$ 32940.10
Total Program Service Expenses	\$ 50131.50

Visitor Services Revenue are revenues and the sources generated from fundraising on park property. Do not use commas.

Park gift shops, craft stores, and concession sales	\$
Merchandise sales (e.g., plants, firewood, ice, t-shirts, hats, etc.)	\$ 23517.15
Programs and Special Events (e.g., fundraising workshops, seasonal events, concerts, etc.)	\$ 9681.68
Vending (e.g., drink machines, penny press, laundry, Wifi, etc.)	\$
Rentals (e.g., bikes, canoe, kayak, SUPs, etc.)	\$
In-park donation boxes	\$ 3125.32
Other visitor services revenue	\$ 1005.40
Total Visitor Services Revenue	\$ 37329.55

NET ASSETS: \$

52675.40

Organizations end of last year's Total Assets minus Total Liabilities. This is not the above's Visitor Service Revenue minus Program Service Expenses.

CSO AUDIT THRESHOLD:

Last Calendar Year's Total Expenses (including grants) \$

50131.50

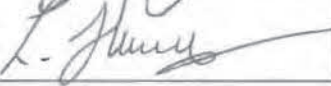
Are the CSO's annual total expenses \$300,000 including grants? Then Section 215.981(2), Florida Statute requires an independent CPA audit using Government Audit Standards ([U.S. GAO Yellow Book](#)). The audit is **due by September 1** (9 months after the CSO's calendar year ends) to the Florida Auditor General and to the Department.

CONFIRM ATTACHMENTS:

- ☒ Code of Ethics
- ☒ The most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N receipt. All IRS Form 990's must be **complete** with Part III Program Service and **all** appropriate Schedules (A, O, and others as appropriate). If filing an IRS extension, attach the IRS 8868 receipt and the most recent complete 990 and schedules.

2026 CSO Legislative Report Acknowledgment

This information is complete to the best of my knowledge pursuant to Section 20.058 Florida Statutes

Title	Name (Print or Type)	Signature	Date
President	Megan Jones		4/28/26
Park Manager	Lynne Flannery		04/28/2026

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2025

Open to Public Inspection

A For the **2025** Calendar year, or tax year beginning **2025-01-01** and ending **2025-12-31****B** Check if available☐ **Terminated for Business**

Gross receipts are normally \$50,000 or less

C Name of Organization: **FRIENDS OF GAMBLE ROGERS****STATE PARK INC****3100 S Ocean Shore Blvd.****Flagler Beach, FL, US, 32136****D** Employee IdentificationNumber **45-5627458****E** Website:**FROGRS.com****F** Name of Principal Officer: **Laura Salter****3100, Flagler Beach, FL, US.****32136**

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.

FRIENDS OF GAMBLE ROGERS STATE PARK, INC. CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of Friends of Gamble Rogers State Park, Inc. (herein "CSO") that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist.
- (2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Friends of Gamble Rogers State Park, Inc. board members, officers, and employees in the performance of their official duties.

STANDARDS

The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby.

2. Prohibition of Accepting Compensation Given to Influence a Vote

No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expense

No CSO board member or officer shall vote on a matter affecting his or her salary, expenses, or other compensation as a CSO board member or officer, as provided by law.

4. Prohibition of Misuse of Position

A CSO board member, officer, or employee shall not corruptly use or attempt to use one's official position or any property or resource which may be within one's trust, or perform official duties, to secure a special privilege, benefit, or exemption.

5. Prohibition of Misuse of Privileged Information

No CSO board member, officer, or employee shall disclose or use information not available to members of the general public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or benefit of any other person or business entity.

6. Post-Office/Employment Restrictions

A person who has been elected to any CSO board or office or who is employed by a CSO may not personally represent another person or entity for compensation before the governing body of the CSO of which he or she was a board member, officer, or employee for a period of two years after he or she vacates that office or employment position.

7. Prohibition of Employees Holding Office

No person may be, at one time, both a CSO employee and a CSO board member at the same time.

8. Requirements to Abstain From Voting

A CSO board member or officer shall not vote in official capacity upon any measure which would affect his or her special private gain or loss, or which he or she knows would affect the special gain or any principal by whom the board member or officer is retained. When abstaining, the CSO board member or officer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the CSO board member or officer to file a memorandum before the vote, the memorandum must be filed with the person responsible for recording the minutes of the meeting no later than 15 days after the vote.

9. Failure to Observe CSO Code of Ethics

Failure of a CSO board member, officer, or employee to observe the Code of Ethics may result in the removal of that person from their position. Further, failure of the CSO to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO.