



**Florida Department of Environmental Protection
CITIZEN SUPPORT ORGANIZATION
2025 LEGISLATIVE REPORT
(pursuant to Section 20.058 Florida Statutes)**

Citizen Support Organization (CSO) Name: _____

Mailing Address: _____

Telephone Number: _____

Website Address (*required if applicable*): _____

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)

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.)

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

CSO's LAST CALENDAR YEAR STATISTICS:

Total Number of CSO General Membership:

Total Number of Board of Directors:

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

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?

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?

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	\$
Cultural resources (e.g., historic structure restoration/ renovation)	\$
Natural resources (e.g., native plants, natural lands restoration)	\$
Maintenance equipment (e.g., mowers, chippers, blowers, chainsaws)	\$
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)	\$
Big ticket visitor center exhibits or interpretation updates	\$
Park exhibits, displays, signage	\$
Park publications, brochures, maps, etc.	\$
Programing/interpretation support material purchases	\$
Other program services	\$
Total Program Service Expenses	\$

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.)	\$
Programs and Special Events (e.g., fundraising workshops, seasonal events, concerts, etc.)	\$
Vending (e.g., drink machines, penny press, laundry, Wifi, etc.)	\$
Rentals (e.g., bikes, canoe, kayak, SUPs, etc.)	\$
In-park donation boxes	\$
Other visitor services revenue	\$
Total Visitor Services Revenue	\$

NET ASSETS: \$

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) \$

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.

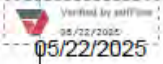
CONFIRM ATTACHMENTS:

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.

2025 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	David H Moseley	<i>David H Moseley</i>	 05/22/2025
Park Manager	Matthew R. Allen	Matthew Allen	Digitally signed by Matthew Allen Date: 2025.05.22 08:59:28 -05'00' 05/22/2025

Friends Of Grayton Beach & Deer Lake State Parks, Code Of Ethics

PREAMBLE

It is essential to the proper conduct and operation of FRIENDS OF GRAYTON BEACH STATE PARK & DEER LAKE 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.

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 GRAYTON BEACH STATE PARK & DEER LAKE 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.

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.

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.

Salary and Expenses

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

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.

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.

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.

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.

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.

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.

Short Form Return of Organization Exempt From Income Tax

2024

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/Form990EZ for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Open to Public
Inspection

A For the 2024 calendar year, or tax year beginning _____, and ending _____							
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 65%;">C Name of organization FRIENDS OF GRAYTON BEACH STATE PARK & DEER LAKE STATE PARK INC.</td> <td style="width: 35%;">D Employer identification number 31-1716757</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 1869</td> <td>E Telephone number 850-231-1469</td> </tr> <tr> <td>City or town, state or province, country, and ZIP or foreign postal code SANTA ROSA BEACH, FL 32459</td> <td>F Group Exemption Number</td> </tr> </table>	C Name of organization FRIENDS OF GRAYTON BEACH STATE PARK & DEER LAKE STATE PARK INC.	D Employer identification number 31-1716757	Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 1869	E Telephone number 850-231-1469	City or town, state or province, country, and ZIP or foreign postal code SANTA ROSA BEACH, FL 32459	F Group Exemption Number
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City or town, state or province, country, and ZIP or foreign postal code SANTA ROSA BEACH, FL 32459	F Group Exemption Number						
G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) _____							
I Website: HTTPS://FRIENDSOFGRAYTON.ORG/							
J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527							
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other _____							
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 102,809.							

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

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

	Description	Code	Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	4,757.
	2 Program service revenue including government fees and contracts	2	0.
	3 Membership dues and assessments	3	0.
	4 Investment income	4	7,106.
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c Less: direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a	90,785.	
b Less: cost of goods sold	7b	19,851.	
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	70,934.	
8 Other revenue (describe in Schedule O)	8	161.	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	82,958.	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	46,335.
	13 Professional fees and other payments to independent contractors	13	4,625.
	14 Occupancy, rent, utilities, and maintenance	14	22,482.
	15 Printing, publications, postage, and shipping	15	182.
	16 Other expenses (describe in Schedule O)	16	20,149.
17 Total expenses. Add lines 10 through 16	17	93,773.	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	-10,815.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	275,764.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	9,330.
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	274,279.

For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2024)

FRIENDS OF GRAYTON BEACH STATE PARK
& DEER LAKE STATE PARK INC.

Form 990-EZ (2024)

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Part II Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	129,556.	132,631.
23 Land and buildings	146,643.	141,945.
24 Other assets (describe in Schedule O)	0.	
25 Total assets	276,199.	274,576.
26 Total liabilities (describe in Schedule O) SEE SCHEDULE O	435.	297.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	275,764.	274,279.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

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

What is the organization's primary exempt purpose? SEE SCHEDULE O

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

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 OPERATION, PRESERVATION, & IMPROVEMENT OF STATE PARK'S LANDSCAPING, PROPERTIES, VISITORS SERVICES, & STORE FRONT. (Grants \$ 44,867.) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	46,708.
29 OPERATION OF WATER RENTAL ACTIVITIES. (Grants \$ 45,928.) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	56,748.
30 SEE SCHEDULE O (Grants \$ 4,757.) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	10,168.
31 Other program services (describe in Schedule O) _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	113,624.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated - see the instructions for Part IV)

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
TOM PATTON				
BOARD MEMBER	2.00	0.	0.	0.
CYNTHIA ALEXANDER				
BOARD MEMBER	5.00	0.	0.	0.
MELANIE CISSONE				
BOARD MEMBER	5.00	0.	0.	0.
LORENTZ OTTZEN				
BOARD MEMBER	2.00	0.	0.	0.
BEVERLY OTTZEN				
BOARD MEMBER	2.00	0.	0.	0.
BRIAN KELLEY				
BOARD MEMBER	2.00	0.	0.	0.
MARK MESSERLY				
BOARD MEMBER	2.00	0.	0.	0.
LEE BURKAM				
BOARD MEMBER	2.00	0.	0.	0.
CELESTE COBENA				
BOARD MEMBER	2.00	0.	0.	0.
DAVID H MOSELEY				
PRESIDENT	20.00	0.	0.	0.
RICHARD ALRIS				
VICE PRESIDENT	20.00	0.	0.	0.
BONNIE MCQUISTON				
TREASURER	15.00	0.	0.	0.

FRIENDS OF GRAYTON BEACH STATE PARK

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

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions		X
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
35b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	N/A	
35c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
37b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
38b	If "Yes," complete Schedule L, Part II, and enter the total amount involved	38b	N/A
39	Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9	39a	N/A
39b	b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.		
40b	b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
40c	c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
40d	d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		0.
40e	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41	List the states with which a copy of this return is filed	NONE	
42a	The organization's books are in care of	30A BOOKKEEPING SERVICE LLC Telephone no. 850-830-3756	
	Located at:	216 SKY HIGH DUNE DR., SANTA ROSA BEACH, FL ZIP +4 32459	
42b	b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country		X
42c	c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44b	b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44c	c Did the organization receive any payments for indoor tanning services during the year?		X
44d	d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b	b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions		

FRIENDS OF GRAYTON BEACH STATE PARK
& DEER LAKE STATE PARK INC.

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

Part VI Section 501(c)(3) Organizations Only

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

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

		Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II	47		X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b If "Yes," was the related organization a section 527 organization?	49b		

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

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

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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

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

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

Sign Here	Signature of officer BONNIE MCQUISTON, TREASURER	Date
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name JUDD S. JACKSON, CPA	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00439687
	Firm's name JUDD S. JACKSON CPA, LLC	Firm's EIN 81-4170912			
	Firm's address 625 GRAND BLVD, STE 212 MIRAMAR BEACH, FL 32550	Phone no. 850-424-1711			

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

Form 990-EZ (2024)

FRIENDS OF GRAYTON BEACH STATE PARK
& DEER LAKE STATE PARK INC.

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 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 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 33 1/3% support test - 2023. 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 - 2024. 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 - 2023. 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"/>	

FRIENDS OF GRAYTON BEACH STATE PARK
& DEER LAKE STATE PARK INC.

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")		58,393.	1,613.	2,562.	4,757.	67,325.
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		44,256.	42,826.	91,020.	90,947.	269,049.
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					0.	
5 The value of services or facilities furnished by a governmental unit to the organization without charge					0.	
6 Total. Add lines 1 through 5	102,649.	44,439.	93,582.	95,704.	336,374.	
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						336,374.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	102,649.	44,439.	93,582.	95,704.	336,374.	
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		51,365.	50,943.	6,681.	7,106.	116,095.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b		51,365.	50,943.	6,681.	7,106.	116,095.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on					0.	
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	154,014.	95,382.	100,263.	102,810.	452,469.	

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	74.34 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	68.83 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	25.66 %
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	31.17 %

19a 33 1/3% support tests - 2024. 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 - 2023. 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

**SCHEDULE O
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization **FRIENDS OF GRAYTON BEACH STATE PARK
& DEER LAKE STATE PARK INC.** Employer identification number
31-1716757

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:	AMOUNT:
BANK INTEREST	57.
INTEREST/DIVIDENDS	7,049.
TOTAL INCLUDED ON FORM 990-EZ, LINE 4	7,106.

**FORM 990-EZ, PART I, LINE 7, GROSS PROFIT FROM SALES OF INVENTORY:
INCOME:**

1. GROSS RECEIPTS	90,785.
2. RETURNS AND ALLOWANCES	0.
3. LINE 1 LESS LINE 2	90,785.
4. COST OF GOODS SOLD (LINE 13)	19,851.
5. GROSS PROFIT (LINE 3 LESS LINE 4)	70,934.
COST OF GOODS SOLD:	
6. INVENTORY AT BEGINNING OF YEAR	0.
7. MERCHANDISE PURCHASED	0.
8. COST OF LABOR	0.
9. MATERIALS AND SUPPLIES	19,851.
10. OTHER COSTS	0.
11. ADD LINES 6 THROUGH 10	19,851.
12. INVENTORY AT END OF YEAR	0.
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12)	19,851.

FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:

DESCRIPTION OF OTHER REVENUE:	AMOUNT:
SALES TAX COLLECTION DISCOUNT	161.

FORM 990-EZ, PART I, LINE 14, OCCUPANCY, RENT, UTILITIES, AND MAINTENANCE:

DESCRIPTION OF EXPENSES:	AMOUNT:
DEPRECIATION	8,917.
OTHER EXPENSES	13,565.
TOTAL TO FORM 990-EZ, LINE 14	22,482.

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

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
INSURANCE EXPENSE	1,448.
PARK PURCHASE	560.
SQUARE PROCESSING FEES	1,282.
EQUIPMENT REPAIRS	1,094.
WASHER & DRYER	2,102.
BANK SERVICE CHARGES	310.
FAREHARBOR FEES	1,962.
OFFICE SUPPLIES & ADMINISTRATIV	359.
WATERCRAFT RENTAL SHED SUPPLIES	1,015.
LAUNDRY FACILITY	49.
DEER LAKE EXPENSE	5,178.
EQUIPMENT FOR RENTAL	3,750.
GOLF CART	1,040.
TOTAL TO FORM 990-EZ, LINE 16	20,149.

FORM 990-EZ, PART I, LINE 20, CHANGES IN NET ASSETS:

CHANGES IN NET ASSETS OR FUND BALANCES:	AMOUNT:
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For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Name of the organization	FRIENDS OF GRAYTON BEACH STATE PARK & DEER LAKE STATE PARK INC.	Employer identification number	31-1716757
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UNREALIZED LOSS (GAIN)	9,330.
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FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PAYROLL LIABILITIES	165.	129.
SALES TAX PAYABLE	270.	168.
TOTAL TO FORM 990-EZ, LINE 26	435.	297.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - THE FRIENDS OF GRAYTON BEACH AND DEER LAKE STATE PARKS CITIZEN SUPPORT ORGANIZATION (CSO) IS A NON-PROFIT THAT RAISES FUNDS TO HELP CARRY OUT THE PARKS MISSION OF EDUCATING THE PUBLIC AND PRESERVING THE PARK FOR FUTURE GENERATIONS.

FORM 990-EZ, PART III, LINE 30, PROGRAM SERVICE ACCOMPLISHMENTS:

CSO: 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.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

Department of the Treasury Internal Revenue Service

Attach to your tax return.

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

Attachment Sequence No. 179

Name(s) shown on return

Business or activity to which this form relates

Identifying number

FRIENDS OF GRAYTON BEACH STATE PARK & DEER LAKE STATE PARK INC.

FORM 990-EZ PAGE 1

31-1716757

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 5 main rows for Section 179 election. Line 1: 1,220,000. Line 3: 3,050,000. Line 7: 7. Line 13: 13.

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

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

Table with 3 rows for Special Depreciation Allowance. Line 14: 2,531. Line 16: 16.

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

Section A

Table with 2 rows for MACRS Deductions. Line 17: 6,145. Line 18: checkbox.

Section B - Assets Placed in Service During 2024 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. Includes rows for 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year, Residential rental, and Nonresidential real property.

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

Table with 6 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows for 12-year, 30-year, and 40-year class lives.

Part IV Summary (See instructions.)

Table with 3 rows for Summary. Line 21: 21. Line 22: 8,917. Line 23: 23.

2024 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-EZ PAGE 1

990-EZ

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
1	LAUNDRY FACILITY	08/23/21	SL	27.50	MM	17	77,585.				77,585.	6,700.		2,821.	9,521.
2	PARK IMPROVEMENT	07/08/21	150DB	15.00	HY	17	7,982.			7,982.				0.	
8	LAUNDRY FACILITY	04/08/22	SL	27.50	MM	17	38,793.				38,793.	2,410.		1,411.	3,821.
9	LAUNDRY FACILITY	12/21/22	SL	27.50	MM	17	39,143.				39,143.	1,482.		1,423.	2,905.
12	LAUNDRY FACILITY	02/26/24	200DB	7.00	HY	19C	1,579.			947.	632.			1,037.	90.
	* 990-EZ PG 1 TOTAL BUILDINGS						165,082.			8,929.	156,153.	10,592.		6,692.	16,337.
	FURNITURE & FIXTURES														
3	RANGER STATION FURNISHINGS	07/14/21	200DB	7.00	HY	17	5,294.			5,294.				0.	
5	CABIN FURNISHINGS	07/26/21	200DB	7.00	HY	17	17,486.			17,486.				0.	
7	CABIN FURNISHINGS	01/21/22	200DB	7.00	MC	17	2,862.			2,862.				0.	
10	CABINETS FOR LAUNDRY FACILITY	02/25/23	200DB	7.00	HY	17	10,000.			8,000.	2,000.	286.		490.	776.
11	CABIN FURNISHINGS	02/19/24	200DB	7.00	HY	19C	2,640.			1,584.	1,056.			1,735.	151.
	* 990-EZ PG 1 TOTAL FURNITURE & FIXTURES						38,282.			35,226.	3,056.	286.		2,225.	927.
	MACHINERY & EQUIPMENT														
6	WASHER & DRYERS	11/10/22	200DB	5.00	MC	17	6,564.			6,564.				0.	
	* 990-EZ PG 1 TOTAL MACHINERY & EQUIPMENT						6,564.			6,564.	0.	0.		0.	0.
	* GRAND TOTAL 990-EZ PG 1 DEPR						209,928.			50,719.	159,209.	10,878.		8,917.	17,264.

