

# Florida Department of Environmental Protection CITIZEN SUPPORT ORGANIZATION 2021 LEGISLATIVE REPORT

(pursuant to Section 20.058 Florida Statutes)

Citizen Support Organization (CSO) Name: Friends of John Pennekamp Coral Reef State Park and Dagny Johnson Key Largo

Hammock Botanical State Park

Mailing Address: PO Box 372501, Key Largo FL 33037

Telephone Number: 305-676-3777

Website Address (required if applicable): www.pennekampparkfriends.org

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 Friends of John Pennekamp is a volunteer non-profit corporation supporting conservation and stewardship and enhancing exceptional environmental, educational and recreational experiences at your John Pennekamp and Dagny Johnson State Parks

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

## FY 2020

The CSO was formally granted 501(c)(3) status in December 2019. Due to COVID Monroe County was closed to visitors for several months during Spring 2020 and no in-person events were held at the park in 2020. In spite of a challenging start our accomplishments included:

- Surpassing our fundraising goal of \$100,000 in memberships, donations and gifts in kind
- Fully funding a major project to improve the park visitor experience by replacing Mooring Buoys in park waters; cost was \$81,000 and support was provided through grants from several community organizations

- Sponsoring the 2020 Student Earth Day Poster Contest, in which local students competed to best express their goal for conservation of natural resources. CSO provided gift cards as prizes and personally presented winners with gift cards in a socially distanced mobile caravan
- Organizing and presenting online programming including:
  - O A History of Pennekamp Park featuring Tom Pennekamp, the grandson of the park's namesake John D. Pennekamp
  - The Delicate Balance of Nature Series online program (planned; presented starting February 2021)
- Creating effective board structure including completion of a 5-year strategic plan and active board committees for fundraising, membership, events and communication
- Developing marketing material including brochures and a website

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

# FY 2021

- Fund projects that improve the experience for park visitors to include but not limited to:
  - Universal Access Playground at John Pennekamp Coral Reef State Park including: educational information stations in partnership with other local environmental nonprofit organizations; state of the art equipment custom designed with an ocean theme; an upgraded playground base made with environmentally and child-safe recycled materials
  - Coral Cam an underwater webcam on a coral reef within the park which will provide visitors with viewing and educational access to live video feeds of marine plant, fish and animal life both at the Visitor Center and Aquarium as well as worldwide using social media technology
- Create and implement annual activity calendar of events including fundraising and community
  outreach programming such as Among Friends, a periodic cooperative educational program in
  conjunction with the other active CSO organizations in Monroe County; ongoing history and cultural
  lectures and interactive forums such as the History of Pennekamp panel discussion
- Develop partnerships with local, national and international nonprofit, government and foundation organizations to enhance fundraising through grants and donations for environmental, educational and recreational enhancements at our park
- FY 2021 Fundraising Goal: \$150,000

## FY 2022

- Fund projects that improve the experience for park visitors to include but not limited to:
  - o Mangrove boardwalk expansion at Dagny Johnson Key Largo Hammock Botanical state park
  - Student paid internship program in conjunction with local institutions such as the College of the Florida Keys to provide learning and service opportunities for environmentally focused educational programs
- Establish a leadership level membership program including channels for donation via planned giving, donor advised funds and stock and financial asset donations
  - FY 2022 Fundraising Goal: \$200,000

# FY 2023

- Fund projects that improve the experience for park visitors to include but not limited to
  - o Capital Campaign for Visitor Center and Aquarium replacement
  - Enhanced educational classroom at the park featuring interactive technology to allow students to work cooperatively in an active learning environment
- Establish a park endowment account sufficient to fund professional staff including Friends group manager and/or development officer
- FY 2023 Fundraising Goal: \$250,000

## **CSO's LAST CALENDAR YEAR STATISTICS:**

**Total Number of CSO General Membership: 48** 

**Total Number of Board of Directors: 7** 

Total Volunteer Hours for the Board of Directors (Hours from VSys. Work with your parks' volunteer manager): 552.75

#### **PARK & CSO RELATIONSHIP:**

Keep the summary simple. Save time. Don't duplicate by describing accomplishments and contributions in the summary. Braq in the above Results Obtained. Describe the relationship here.

# 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?

The Friends of John Pennekamp Coral Reef State Park and Dagny Johnson Key Largo Hammock Botanical State Park had a successful 2020, despite the pandemic. While there was not an opportunity for in-person events, they were able to conduct several online presentations as well as activities with community interaction.

The Board has continued to meet virtually, and the officers have proceeded with work individually, effectively communicating with each other and park staff.

The Board surpassed their fundraising goal and we have been able to complete the first major project with the installation of replacement mooring buoys in the park.

The Board has outlined both attainable and useful goals for the coming three years that will benefit our two parks substantially. We look forward to working with our Friends Group as we move into the second half of the year 2021. Paul Rice, Park Manager

# 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?

The CSO benefits enormously by having an excellent park manager, Paul Rice, who was recognized in 2020 as the Jim Stevenson Resource Manager of the Year. Paul consistently provided seasoned professional guidance based on his extensive knowledge and expertise in administrative policies, fundraising and the effective management of a volunteer organization. The CSO also has an active, engaged board representing a variety of stakeholders and with a wide range of talents, skills and experience.

Unfortunately during 2020 due to COVID restrictions the park was either closed entirely or severely limited in attendance and facilities availability. Due to this unforeseen situation, the CSO was unable to hold any programs on site during the entire year, and could not actively begin fundraising during a period in which our local, state and national tourist-driven economy was also severely impacted. However, in large part thanks to Paul's guidance, in its first year of existence the Friends of Pennekamp created an active and engaged board, built a marketing plan including a website and achieved their fundraising goal.

In spite of the difficult pandemic environment, Paul never stopped planning for a future when both park and community resources would be restored. His positive attitude and concern for all the volunteers provided a strong incentive to continue to focus on building an effective CSO that will be ready to move forward as life returns to normal.

#### SUMMARIZE FINANCIAL ACTIVITY FOR LAST CALENDAR YEAR, SPECIFIC PARK(S) SUPPORT:

**Program Service Expenses** are costs related to providing your organization's programs or services in accordance with your mission. For CSO's provide expenses that directly support the park(s). For established nonprofit organizations,

program service expenses generally represent most of the overall expense of the organization. For the last calendar year provide totals \$ for each that apply.

- Building improvement, construction or renovations \$
- Cultural resources (e.g., historic structure restoration/ renovation) \$
  - Natural resources (e.g., native plants, natural lands restoration) \$\$81,074.00
- 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 \$ 81,074.00

Total Operating Expenses (Overhead including fees, memberships, postage, rent, utilities, etc.) \$ 2,728.95

#### **Visitor Services Revenue**

- 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 \$ 94,648.05
      - Total Visitor Services Revenue \$ 94,648.05
        - Net Assets \$ 10,845.10

#### **CSO AUDIT:**

#### Total of Last Calendar Year's Expenses (including grants)

Section 215.981(2), Florida Statute requires an independent CPA audit using Government Audit Standards (<u>U.S. GAO</u> <u>Yellow Book</u>) when the CSOs annual expenses are \$300,000 including grants. 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.

This information is complete to the best of my knowledge pursuant to Section 20.058 Florida Statutes							
Title	Name	Signature	Date				
CSO President	Ann Helmers						
Park Manager	Paul Rice						

 <sup>□</sup> CSO's Code of Ethics is attached

<sup>☑</sup> CSO has attached 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 990 and schedules.

CSO President	Ann Helmers	5/27/21
Park Manager	Paul Rice Sau	5/27/21

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# Friends of John Pennekamp Coral Reef State Park and Dagny Johnson Key Largo Hammock Botanical State Park CODE OF ETHICS

#### **PREAMBLE**

- 1. It is essential to the proper conduct and operation of Friends of John Pennekamp Coral Reef State Park and Dagny Johnson Key Largo Hammock Botanical State Park (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 John Pennekamp Coral Reef State Park and Dagny Johnson Key Largo Hammock Botanical State Park 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 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.

#### 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.

# Form **990**

# **Return of Organization Exempt From Income Tax**

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

OMB No. 1545-0047 2020

Department of the Treasury Internal Revenue Service

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

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

Open to Public Inspection

Α	For	the	2020 calendar y	ear, or tax year begin	ning		, 2020, and	ending		, 20		
В	Chec	ck if ap	oplicable:	C Name of organizationFR	IENDS OF JOHN P	ENNEKAMP CO	RAL REEF S	TATE PARK	D Empl	loyer identification num	ıber	
	Addre	ess ch	hange Doing business as AND DAGNY JOHNSON KEY LARGO HAMMOCK							84-3717252		
	Name	e char	nange Number and street (or P.O. box if mail is not delivered to street address) Room/suite							phone number		
	Initial	l retur	turn 1115 GRAND STREET						(305)215-2504			
П	Final	l returr	n/terminated	City or town, state or prov	ince, country, and ZIP or foreig	gn postal code			<b>G</b> Gros	ss receipts		
П	Amer	nded r	return	KEY LARGO, FL					\$	94	4,648	
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_				SAME AS C ABOV						tes included? Yes	$\overline{}$	
ı	Tax-e	exemp	ot status: X 501	(c)(3) 501(c) (	) ◀ (insert no.) 49	947(a)(1) or 5	527	If "No,"	attach a lis	st. See instructions	_	
J	Webs	site:		KAMPPARKFRIENDS	.ORG			H(c) Group	exemption	number <b>&gt;</b>		
ĸ	Form	of or	ganization: X Corp	poration Trust Asso	ociation Other ►	L	Year of formation:	2019 M	State of leg	gal domicile: <b>FL</b>		
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Governance			STATE PARKS									
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			Revenue less ex		om line 12				3,321		1,919	
								Beginning of Curr		End of Year		
tso	a 2	20	Total assets (Pa	rt X. line 1				3 3 3	613	9:	2,532	
Asse	ē 2		Total liabilities (F								0	
Net Assets or	2		•		ine 21 from line 20		-		613	9:	2,532	
Pa	rt I		Signature I				'					
Und	er pe	enaltie	s of perjury, I declare t	that I have examined this retur	n, including accompanying sch			ny knowledge and be	lief, it is			
true	, corr	rect, a	nd complete. Declarati	ion of preparer (other than office	cer) is based on all information	of which preparer has	any knowledge.					
			ANN HEL	MERS								
Sig	n		Signature of c	officer					Da	ite		
He	re		ANN HEL	MERS, CHAIRMAN	/SECRETARY							
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	-	nly	Firm's address		HEIGHTS DRIVE			Phone no.				
					R FL 33070				216-	621-3175		
May	the	IRS	discuss this retu		own above? (see instru	ctions)					☐ No	

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

**4e** Total program service expenses ► 890

Part IV

84-3717252

FRIENDS OF JOHN PENNEKAMP CORAL REEF STATE PARK **Checklist of Required Schedules** 

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	х	
2	Is the organization required to complete Schedule B, Schedule of Contributors See instructions?	2	^	х
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
•	candidates for public office? If "Yes," complete Schedule C, Part I	3		x
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
•	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
	"Yes," complete Schedule D, Part I	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a			
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
C	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
C	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets	44.1		
_	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
_	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		37
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	1 11		Х
12a	Schedule D, Parts XI and XII	12a		х
h	Was the organization included in consolidated, independent audited financial statements for the tax year? If	120		
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		x
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		x
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions	17		х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	19		Х
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	<b>20</b> a		х
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X

Part IV

Checklist of Required Schedules (continued)

FRIENDS OF JOHN PENNEKAMP CORAL REEF STATE PARK 84-3717252

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member or any of these persons? If "Yes," complete Schedule L, Part II	26		х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Yes," complete Schedule L, Part III	27		х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part			
	IV instructions, for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		х
С	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34		х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		х
b	If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2	35b		х
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and			
	19? <b>Note</b> : All Form 990 filers are required to complete Schedule O.	38	x	
Par				
	Check if Schedule O contains a response or note to any line in this Part V		<u></u>	
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable			
b	Enter the number of Form W-2G included in line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c		

# 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			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		х
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		х
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		х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		х
С	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		х
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).			
а	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		х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7с		х
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7</b> f		х
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		Х
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		Х
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		х
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		Х
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
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	-		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
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			
C	Enter the amount of reserves on hand	4.4		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х
b 45	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?	15		X
40	If "Yes," see instructions and file Form 4720, Schedule N.	40		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
	If "Yes," complete Form 4720, Schedule O.			

84-3717252

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	response to line out, ob, or rob below, describe the chedinstances, processes, or changes in deficutio C. dec in				_
	Check if Schedule O contains a response or note to any line in this Part VI	<u> </u>			. X
Sec	tion A. Governing Body and Management				
				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	4			
	If there are material differences in voting rights among members of the governing body, or				
	if the governing body delegated broad authority to an executive committee or similar				
	committee, explain on Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	4			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with				
	any other officer, director, trustee, or key employee?		2		х
3	Did the organization delegate control over management duties customarily performed by or under the direct				
	supervision of officers, directors, or trustees, or key employees to a management company or other person?		3		х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		х
6	Did the organization have members or stockholders?		6		х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint				
	one or more members of the governing body?		7a		x
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,				
	stockholders, or persons other than the governing body?		7b		х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during				
	the year by the following:				
а	The governing body?		8a	x	
b	Each committee with authority to act on behalf of the governing body?		8b	х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at				
	the organization's mailing address? If "Yes," provide the names and addresses on Schedule Q		9		х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)	<u> </u>			
				Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		10a		х

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		х
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		х
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe in Schedule O how this was done	12c	х	
13	Did the organization have a written whistleblower policy?	13		х
14	Did the organization have a written document retention and destruction policy?	14		х
15	Did the process for determining compensation of the following persons include a review and approval by			
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a		х
b	Other officers or key employees of the organization	15b		х
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement			
	with a taxable entity during the year?	16a		х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the			
	organization's exempt status with respect to such arrangements?	16b		x

## Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ► Florida
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 those available. Check all that apply

Own website	X	Another's website	X	Upon request	Other (explain on Schedule C

- 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

DENNIS CALTAGIRONE (305)331-0525, 1115 GRAND STREET, KEY LARGO, FL 33037

orm	990	(2020)

	-3			

Page 7

# Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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.

				(	(C)				
(A)	(B)				sition		(D)	(E)	(F)
Name and title	Average				ore than or son is bot		Reportable	Reportable	Estimated amount
	hours				rector/trus		compensation	compensation	of other
	per week						from the	from related	compensation
	(list any	or	ns	Off	Ke	High	organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	from the organization and
	hours for related	direc	titut	Officer	y em	Highest	(17 Z 1000 MILCO)		related organizations
	organizations	or director	Institutional trustee	V	Key employee	t cor			
	below	uste	trus		ée	nper			
	dotted line)	0	tee			Former Highest compensated			
						8			
(1) LYNDA MUNSHOWER	2.00				$\overline{}$				
VICE CHAIRMAN				х			0	0	0
(2) ANN HELMERS	2.00			,					
CHAIRMAN/SECRETARY				x			0	0	0
(3) DENNIS CALTAGIRONE	2.00								
TREASURER				х			0	0	0
(4)	L								
(5)									
<u>(6)</u>									
(7)									
<u>(8)</u>									
<u>(9)</u>									
<u>(10)</u>									
<u>(11)</u>									
<u>(12)</u>									
<u>(13)</u>									
<u>(14)</u>									
	<u> </u>		ш				<u> </u>		

84-3717252

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)													
					(	(C)							
	(A)  Name and title  Average hours per week		Position (do not check more than one box, unless person is both au officer and a director/trustee)				s both ar		(D)  Reportable compensation from the organization	(E)  Reportable compensation from related organizations	Reportable Estim mpensation cor related cor		
		(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC)	(W-2/1099-MISC)	orga	rom the nization d organiz	
<u>(15)</u>													
<u>(16)</u>													
<u>(17)</u>	(17)												
<u>(18)</u>													
<u>(19)</u>													
			4										
(22)													
				_									
1b c d	Subtotal	ion A .						. •	0	0			0
2	Total number of individuals (including but not limit reportable compensation from the organization	ted to those I	isted a	bove	e) wl	no re	eceive	d mo	ore than \$100,000	of			0
3	Did the organization list any former officer, direct		-				-					Yes	No
4	employee on line 1a? If "Yes," complete Schedu. For any individual listed on line 1a, is the sum of re	eportable cor	mpensa	ation	and	l oth	er con	npen	sation from the		3		Х
5	organization and related organizations greater the individual										4		х
	for services rendered to the organization? If "Yes on B. Independent Contractors			-			_				5		х
1	Complete this table for your five highest compensa	ited independ	dent co	ntrad	ctors	s tha	t recei	ved	more than \$100.00	0 of			
•	compensation from the organization. Report comp												
(A) (B)							(C)						
	Name and business addres	SS							Description of servic	es	Compens	ation	
2	Total number of independent contractors (includin	-				ted a	above)	) wh	0				

84-3717252

FRIENDS OF JOHN PENNEKAMP CORAL REEF STATE PARK

Part '	VIII	Statement of Revenue					
		Check if Schedule O contains a response or no	ote to any line in thi	s Part VIII			[
				<b>(A)</b> Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a	Federated campaigns 1a					
<b>(0</b>	b	Membership dues 1b					
Contributions, Gifts, Grants and Other Similar Amounts	С	Fundraising events 1c					
ָהָ פֿ <u>ַ</u>	d	Related organizations 1d					
3ifts ar A	е	Government grants (contributions) 1e					
imil imil	f	All other contributions, gifts, grants,					
Ltio er S		and similar amounts not included above 1f	94,648				
g ţ	g	Noncash contributions included in					
Con		lines 1a-1f 1g					
	h	Total. Add lines 1a-1f		94,648			
	2a	ļ	Business Code				
8	b						
Program Service Revenue	C						
m S ven	d						
gra	е						
Pro	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
	3	Investment income (including dividends, interest, a	ind				
		other similar amounts)					
	_	Income from investment of tax-exempt bond proce				V	
	5	Royalties					
		(i) Real	(ii) Personal				
		Gross rents 6a Less: rental expenses 6b			· ·		
	1	Rental income or (loss) 6c					
	1	Net rental income or (loss)					
		Gross amount from (i) Securities	(ii) Other				
	1 a	sales of assets					
		other than inventory 7a					
	b	Less: cost or other basis					
e		and sales expenses 7b					
ven		Gain or (loss) 7c					
Re		Net gain or (loss)	▶				
Other Reve	8a	Gross income from fundraising					
ŏ		events (not including \$					
		of contributions reported on line					
	h	1c). See Part IV, line 18        8a         Less: direct expenses        8b					
	1						
	1	Gross income from gaming					
		activities, See Part IV, line 19 9a					
	b	Less: direct expenses 9b					
	С	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less					
		retums and allowances 10a					
	1	Less: cost of goods sold 10b	L				
	С	Net income or (loss) from sales of inventory					
			Business Code				
ous e	11a						
Miscellanous Revenue	b						
Scel	G G	All other revenue					
Ĕ		Total. Add lines 11a-11d					
		Total revenue. See instructions		94,648	0	0	(

Form 990 (2020) FRIENDS OF JOHN PENNEKAMP CORAL REEF STATE PARK 84-3717252 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 (A) Total expenses (B) (D) Do not include amounts reported on lines 6b. 7b. Program service Management and Fundraising 8b, 9b, and 10b of Part VIII. expenses general expenses expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 2 Grants and other assistance to foreign 3 organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . Compensation of current officers, directors, 5 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) ..... Other salaries and wages ....... 7 Pension plan accruals and contributions (include 8 section 401(k) and 403(b) employer contributions) 9 10 11 Fees for services (nonemployees): b 1,080 1,080 d Professional fundraising services. See Part IV, line 17 е f Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) 12 Advertising and promotion . . . . . . . . . . . . 500 500 Office expenses ..... 13 555 555 Information technology . . . . . 14 15 Royalties . . . . . . . . . . . 16 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 19 20 Payments to affiliates . . . . . 21 22 Depreciation, depletion, and amortization 23 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.) 124 124 BANK FEES

Total functional expenses. Add lines 1 through 24e. . 25 2,729 890 1,839 0 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and

390

80

390

80

b

С d е

POSTAGE

All other expenses

**DUES & SUBSCRIPTIONS** 

fundraising solicitation. Check here 

if following SOP 98-2 (ASC 958-720)

Form 990 (2020)

Part X **Balance Sheet** 

		Check if Schedule O contains a response or note to any line in this Part X			
			(A)		(B)
	1	Cash - non-interest-bearing	Beginning of year 613	1	End of year
	2	Savings and temporary cash investments	613	2	90,017
	3	Pledges and grants receivable, net		3	2,515
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director,		4	
	5	· · · · · · · · · · · · · · · · · · ·			
		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	
ts	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
₹	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment cost or other			
		basis. Complete Part VI of Schedule D 10a		40	
	b	Less: accumulated depreciation 10b		10c	
	11	Investments - publicly traded securities		11	
	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		15	
	16	Total assets. Add lines 1 through 15 (must equal line 33)	613	16	92,532
	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities	<u> </u>	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
ies	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%		-00	
<u>Lia</u>	-00	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		0.5	
		of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	0	26	0
		Organizations that follow FASB ASC 958, check here			
es	27	and complete lines 27, 28, 32, and 33.		27	
anc	27	Net assets without donor restrictions			
Bal	28	Net assets with donor restrictions		28	
pg		Organizations that do not follow FASB ASC 958, check here			
Ţ	20	and complete lines 29 through 33.		20	
s ol	29	Capital stock or trust principal, or current funds		29	
Net Assets or Fund Balances	30	Paid-in or capital surplus, or land, building, or equipment fund	<b></b>	30	00 500
t As	31 32	Retained earnings, endowment, accumulated income, or other funds  Total net assets or fund balances	613	31 32	92,532
Š	33	Total liabilities and net assets/fund balances	613 613	33	92,532
	<u> </u>	i otal habilities and het assets/fully balatices	013	JJ	92,532

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Form **990** (2020)

Form	1990 (2020) FRIENDS OF JOHN PENNEKAMP CORAL REEF STATE PARK 8-	4-371725	2	Page	12		
	rt XI Reconciliation of Net Assets	<u> </u>		i ago	<u>''-</u>		
	Check if Schedule O contains a response or note to any line in this Part XI				1		
1	Total revenue (must equal Part VIII, column (A), line 12)			94,64			
2	Total expenses (must equal Part IX, column (A), line 25)			2,72			
3	Revenue less expenses. Subtract line 2 from line 1			91,91			
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		61			
5	Net unrealized gains (losses) on investments	5			_		
6	Donated services and use of facilities	6					
7	Investment expenses	7					
8	Prior period adjustments						
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0		
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				_		
	32, column (B))	10		92,53	2		
Part XII Financial Statements and Reporting							
	Check if Schedule O contains a response or note to any line in this Part XII			[	]		
				Yes N	0		
1	Accounting method used to prepare the Form 990: X Cash Accrual Other						
	If the organization changed its method of accounting from a prior year or checked "Other," explain in	_					
	Schedule O.						
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	2	22		
	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:						
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis						
b	Were the organization's financial statements audited by an independent accountant?		2b	2	ζ		
	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:						
	Separate basis Consolidated basis Both consolidated and separate basis	ĺ					

required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits Form **990** (2020) EEA

2c

3a

3b

х

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

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the 

**b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the

Schedule O.

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

# **Public Charity Status and Public Support**

OMB No. 1545-0047

2020

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.

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Employer identification number

		S OF JOHN PENNEKAMP CORA	L REEF STATE	PARK			84-3717252	2		
Pa	rt I	Reason for Public Charity	<b>y Status.</b> (All o	rganizations must o	complete	this par	t.) See instructions	S.		
The	orgai	nization is not a private foundation beca	ause it is: (For lines	s 1 through 12, check onl	y one box.	)				
1		A church, convention of churches, or	association of chu	rches described in sect	ion 170(b)	(1)(A)(i).				
2	П	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)								
3	П	A hospital or a cooperative hospital s		,	•	•				
4	H		· ·			, , ,	(1)(A)(iii) Enter the			
7	ш	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	Ш	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	•							
6	Ц	A federal, state, or local government	or governmental u	nit described in <b>section</b>	170(b)(1)	(A)(v).				
7	X	An organization that normally receives	s a substantial part	of its support from a gov	vernmental	unit or fror	n the general public			
		described in section 170(b)(1)(A)(vi	). (Complete Part I	l.)						
8		A community trust described in secti	on 170(b)(1)(A)(vi	i). (Complete Part II.)						
9		An agricultural research organization	described in sect	ion 170(b)(1)(A)(ix) ope	rated in co	njunction	with a land-grant colleg	je		
		or university or a non-land-grant colle	ge of agriculture (s	see instructions). Enter th	e name, ci	ty, and stat	e of the college or			
		university:	,	,						
10	П	An organization that normally receives	s: (1) more than 33	3 1/3% of its support from	n contributi	ons, memb	ership fees, and gross			
		receipts from activities related to its e								
		support from gross investment income	•			· _				
		acquired by the organization after Jul					om businesses			
44										
11	H	An organization organized and opera	•			1.1.0				
12	Ш	An organization organized and operat	•							
		of one or more publicly supported org	-					•		
		Check the box in lines 12a through 12				•		•		
	а		n operated, superv	ised, or controlled by its	supported	l organizati	on(s), typically by givir	ng		
		the supported organization(s) the	power to regularly	appoint or elect a major	rity of the o	lirectors or	trustees of the			
		supporting organization. You mu	ist complete Part	IV, Sections A and B.						
	b	Type II. A supporting organizatio	n supervised or co	ntrolled in connection w	ith its supp	orted orga	nization(s), by having			
		control or management of the sup	porting organization	on vested in the same pe	rsons that	control or n	nanage the supported			
		organization(s). You must comp								
	С	Type III functionally integrated			nnection w	ith. and fu	nctionally integrated wi	th.		
		its supported organization(s) (see						,		
	d	Type III non-functionally integr						n(s)		
	-	that is not functionally integrated.						(0)		
		requirement (see instructions). Y					it and an atterniveness			
	_						Type II Type III			
	е	Check this box if the organization				sa rype i,	туре п, туре пі			
		functionally integrated, or Type III			anization.					
	f	Enter the number of supported organi			• • • • •			• • • •		
	g	Provide the following information about		` ,						
	(i	Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10	(iv) Is the c	rganization ir governing	(v) Amount of monetary	(vi) Amount of other support (see		
				above (see instructions))	docum		support (see instructions)	instructions)		
						1	·			
					Yes	No				
(A)										
(B)										
(C)										
(0)										
(D)										
(D)										
/E\										
(E)										
Tota	ı									

Schedule A (Form 990 or 990-EZ) 2020 FRIENDS OF JOHN PENNEKAMP CORAL REEF STATE PARK Page 2 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) 2016 **(b)** 2017 (c) 2018 (d) 2019 (e) 2020 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . . . 1,000 94,648 95,648 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 ..... Total. Add lines 1 through 3 . . . . . . . 1,000 94,648 95,648 **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) . . . . . . . 73,422 Public support. Subtract line 5 from line 4 22,226 Section B. Total Support (c) 2018 (d) 2019 Calendar year (or fiscal year beginning in) ▶ (a) 2016 **(b)** 2017 (e) 2020 (f) Total **7** Amounts from line 4 . . . . . . . . . . . . . 1,000 94,648 95,648 **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... 95,648 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) **►** <u>X</u> Section C. Computation of Public Support Percentage 14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) . . . . . . . %

% 16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check 17a 10%-facts-and-circumstances test - 2020. 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 b 10%-facts-and-circumstances test - 2019. 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 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

#### Schedule B

(Form 990, 990-EZ, or 990-PF) Schedule of Contributors

OMB No. 1545-0047

2020

Department of the Treasury Internal Revenue Service

Name of the organization

Attach to Form 990, Form 990-EZ, or Form 990-PF.

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

Employer identification number

FRIENDS OF JOHN PENNEKAMP CORAL REEF STATE PARK 84-3717252 Organization type (check one): Filers of: Section: Form 990 or 990-EZ X 501(c)(3 ) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. General Rule For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received

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

Name of organization

FRIENDS OF JOHN PENNEKAMP CORAL REEF STATE PARK

Employer identification number

84-3717252

Part I	Contributors (see instructions). Use duplicate copies of I	Part I if additional space is no	eeded.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
_1_	OCEAN REEF COMMUNITY ASSOCIATION		Person <u>x</u> Payroll □
	35 OSPREY LN  KEY LARGO FL 33037	\$27,000	Noncash (Complete Part II for noncash contributions.)
	KEI LANGO FL 55057		Tioriodori contributiono.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2_	OCEAN REEF CLUB		Person <u>x</u> Payroll □
	201 OCEAN REEF DR	\$27,000	Noncash
	KEY LARGO FL 33037		(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3	OCEAN REEF CONSERVATION ASSOCIATION		Person <u>x</u> Payroll □
	31 OCEAN REEF DR	\$ 20,000	Noncash
	KEY LARGO FL 33037		(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4	OCEAN REEF ROD & GUN CLUB  31 OCEAN REEF DR	\$ 7,074	Person 🗷 Payroll 🗌 Noncash 🗍
	KEY LARGO FL 33037		(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person

# **SCHEDULE 0** (Form 990 or 990-EZ)

# 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.

OMB No. 1545-0047

**Open to Public** Inspection

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

► Attach to Form 990 or 990-EZ.

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

FRIENDS OF JOHN PENNEKAMP CORAL REEF STATE PARK	84-3717252
01. Form 990 governing body review (Part VI, line 11)	
THE CHAIRMAN OF THE BOARD AND THE TREASURER REVIEW THE TAX RETURN AND ADDRE	ESS ANY CONCERNS
OR QUESTIONS DIRECTLY WITH THE TAX PREPARER. NO FULL BOARD OF DIRECTORS RE	EVIEW WAS OR
WILL BE CONDUCTED.	
02. Conflict of interest policy compliance (Part VI, line 12c)	
ANNUALLY EACH OF THE OFFICERS AND DIRECTORS ARE REQUIRED TO SIGN A CONFLICT	r of interest
STATEMENT.	
03. Governing documents, etc, available to public (Part VI, line 19)	
to do to to the same of the sa	
FOLLOWING THE FILING OF THE ANNUAL TAX RETURN, A PUBLIC AD NOTICE IS PLACED	O IN THE LOCAL
NEWSPAPER INFORMING THE COMMUNITY THAT THE RETURN IS AVAILABLE FOR REVIEW.	
04. Part III, response or note to any other line in Part III	
THE ORGANIZATION'S PRIMARY EXEMPT PURPOSE IS TO ACT AS A NON-PROFIT CORPORA	ATION WHICH
FUNCTIONS AS A CITIZEN SUPPORT ORGANIZATION (CSO), AS SUCH ORGANIZATION IS	DEFINED AND
REGULATED BY THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION OR OTHER AC	GENCY WHICH
COMES TO SUBSTITUTE IT, IN ORDER TO GENERATE AND EMPLOY ADDITIONAL RESOURCE	TGAMD SIIDDADT
OF AND IN THE BEST INTERESTS OF JOHN PENNEKAMP CORAL REEF STATE PARK & DAGN	NI JOHNSON KEI
LARGO HAMMOCK BOTANICAL STATE PARK THROUGH:	
1 EVENTS, WORKSHOPS AND ACTIVITIES.	
2 OUTREACH PROGRAMS, EDUCATIONAL ACTIVITIES AND COMMUNICATIONS, SPECIAL EXP	HIBITS AND
INTERPRETIVE PROGRAMS.	
3 FUNDRAISING ACTIVITIES TO SEEK ADDITIONAL FUNDS TO AUGMENT THE STATE PARE	C'S EXISTING
FUNDING IN ORDER TO MAINTAIN, ENHANCE, AND EXPAND THE PARK'S SERVICES TO THE	HE PUBLIC.