



**Florida Department of Environmental Protection**

**CITIZEN SUPPORT ORGANIZATION  
2020 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 (required): PO Box 372501, Key Largo FL 33037

Telephone Number (required): 305-215-2504 Website Address (required if applicable): [pennekampparkfriends.org](http://pennekampparkfriends.org)

**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.

**CSO's Mission: Consistent with 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 John Pennekamp and Dagny Johnson state parks.

**Description of the CSO's Results Obtained: Expand section as necessary to be complete**

Please see attached

**Description of the CSO's Plans for the Next Three Fiscal Years: Expand section as necessary to be complete**

Please see attached

- CSO's Code of Ethics is attached, and if the CSO has a website the code of ethics is posted conspicuously.
- CSO has attached the most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N receipt. If filing the 990-N, the Department requires the 990 or 990-EZ as a worksheet. All IRS Form 990's must be complete with Part III Program Service and all appropriate Schedules (See attached instructions). If filing an IRS extension, attach the IRS 8868 receipt and most recent 990 and schedules.

**Florida Department of Environmental Protection**  
**CITIZEN SUPPORT ORGANIZATION**  
**2020 LEGISLATIVE REPORT (pursuant**  
**to Section 20.058 Florida Statutes)**

**Description of the CSO's Results Obtained:** *Expand section as necessary to be complete*

Founded in 1960 as the nation's first undersea park, John Pennekamp Coral Reef State Park was named to the National Register of Historic Places in 1972. Known world-wide for its unique coral reef marine ecosystem, Pennekamp is a crown jewel of the Florida state park system, consistently ranked among the most visited parks in the state. In 1982 a large contiguous parcel of land was purchased which saved a singular tropical hardwood hammock from development and protected several species of wildlife found nowhere else. The land was later named for a noted environmentalist and became the Dagny Johnson Key Largo Hammock Botanical State Park.

However until 2019 something was missing-there was no Citizens Support Organization for either park. In January Park Manager Paul Rice held a series of public meetings to identify individuals interested in creating a CSO. By April an incorporation board was established and on December 13, 2019 the CSO received IRS designation as a registered 501(c)(3).

Thus from its inception less than 9 months previously, by the end of 2019 the Friends of John Pennekamp Coral Reef State Park and Dagny Johnson Key Largo Botanical Hammock State Park had completed all necessary steps to be active and in compliance with state and federal regulatory requirements.

The incorporation board was recognized with the 2019 District 5 Volunteer Administrative Team of the Year Award, reflecting the enthusiasm and passion of the volunteers and the supportive park leadership team as well.

The CSO Board of Directors was organized and also in place by the end of 2019, consisting of distinguished leaders including Jack Kardys, current president of the National Recreation and Park Association, Tom Pennekamp, grandson of park founder John Pennekamp and Jack Salisbury, current chair of the Ocean Reef Conservation Association.

For John Pennekamp and Dagny Johnson state parks, 2019 was the year that brought together a group of friends to begin working on the challenging and rewarding mission of raising awareness and resources to protect, advance and support one of the most unique and beautiful places in our state, our nation and our world.

**Description of the CSO's Plans for the Next Three Fiscal Years: *Expand section as necessary to be complete***

**FY 2020**

- **Establish Board Committees**
- **Create Friends of John Pennekamp board processes and systems** that operate at a high level of efficiency and effectiveness
- **Create CSO Board handbook**
- **Establish annual donor recognition event** as an additional fundraising opportunity for the CSO
- **Fund projects** that improve the experience for park visitors to include but not limited to:
  - Mooring Ball replacement in park waters
  - Native Plant Nursery
- **FY 2020 Fundraising Goal: \$100,000**

**FY 2021**

- **Create and implement annual activity calendar** of events including fundraising and community outreach programming
- **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
- **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
  - Mangrove boardwalk expansion at Dagny Johnson Key Largo Hammock Botanical state park
- **FY 2021 Fundraising Goal: \$150,000**

**FY 2022**

- **Create a student internship program** to provide learning and service opportunities for environmentally focused educational experiences for secondary and university students while enhancing staffing capacity at both parks
- **Establish a leadership level membership program** with proceeds used to establish a park endowment account
- **Fund projects** that improve the experience for park visitors to include but not limited to:
  - Capital Campaign for Visitor Center and Aquarium replacement
- **FY 2022 Fundraising Goal: \$200,000**

**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.

**Electronic Notice (e-Postcard) for  
Tax-Exempt Organization Not Required to File  
Form 990 or 990-EZ**

Form **990-N**

**2019**

**Electronic Filing Only – Do Not Mail**

For the 2019 calendar year, or tax year beginning 1/01, 2019, ending 12/31, 2019

Check if applicable

Termination

**Organization name and address**

FRIENDS OF JOHN PENNEKAMP CORAL REEF ST  
AND DAGNY JOHNSON KEY LARGO HAMMOCK BOTA  
1115 GRAND STREET  
KEY LARGO, FL 33037

**Employer identification number**

84-3717252

**Telephone Number**

**Other names the organization uses**

**Website:** >

**Check >**  if the organization's gross receipts are normally not more than \$50,000 (\$5,000 for a 509(a)(3) supporting organization)

**Principal Officer Information**

<b>Name</b>	DENNIS CALTAGIRONE
<b>Address</b>	1115 GRAND STREET KEY LARGO, FL 33037

Form 990-N, also known as the e-Postcard, must be filed electronically with the Internal Revenue Service. There will be no paper form accepted by the Internal Revenue Service.

**Do Not** mail this form to the Internal Revenue Service.



Form **990-EZ**

**Short Form**

OMB No. 1545-0047

**Return of Organization Exempt From Income Tax**

**2019**

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

**Open to Public Inspection**

- ▶ Do not enter social security numbers on this form, as it may be made public.
- ▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

**A** For the 2019 calendar year, or tax year beginning \_\_\_\_\_, 2019, and ending \_\_\_\_\_, 20

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization **Friends of John Pennekamp Coral Reef State Park and Dagny Johnson Key Largo**

Number and street (or P.O. box if mail is not delivered to street address) **PO Box 572501** Room/suite \_\_\_\_\_

City or town, state or province, country, and ZIP or foreign postal code **Key Largo FL 33037**

**D** Employer identification number **843717252**

**E** Telephone number **305-215-2504**

**F** Group Exemption Number ▶ **?**

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ [www.pennekampsparkfriends.org](http://www.pennekampsparkfriends.org)

**J** Tax-exempt status (check only one) –  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**K** Form of organization:  Corporation  Trust  Association  Other **501(c)(3)**

**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. ▶ \$ \_\_\_\_\_

**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

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21				
Revenue	1	Contributions, gifts, grants, and similar amounts received															613.19																
	2	Program service revenue including government fees and contracts																															
	3	Membership dues and assessments																															
	4	Investment income																															
	5a	Gross amount from sale of assets other than inventory																															
	b	Less: cost or other basis and sales expenses																															
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)																															
	6	Gaming and fundraising events:																															
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)																															
	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)																															
c	Less: direct expenses from gaming and fundraising events																																
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																																
7a	Gross sales of inventory, less returns and allowances																																
b	Less: cost of goods sold																																
c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)																																
8	Other revenue (describe in Schedule O)																																
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																																
Expenses	10	Grants and similar amounts paid (list in Schedule O)																															
	11	Benefits paid to or for members																															
	12	Salaries, other compensation, and employee benefits																															
	13	Professional fees and other payments to independent contractors																															
	14	Occupancy, rent, utilities, and maintenance																															
	15	Printing, publications, postage, and shipping																															
	16	Other expenses (describe in Schedule O)																															
17	<b>Total expenses.</b> Add lines 10 through 16																																
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)																															
	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)																															
	20	Other changes in net assets or fund balances (explain in Schedule O)																															
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20																															







Friends of John Pennekamp Coral Reef State Park and  
 Dagny Johnson Key Largo Hammock Botanical State Park  
 Board of Directors  
 FY 2019

FIRST	LAST	EMAIL	PHONE	TITLE	ADDRESS	CITY/STATE/ZIP
Ann	Helmrs	<a href="mailto:ahelmrs@miami.edu">ahelmrs@miami.edu</a>	305-215-2504	President	1115 Grand Street	Key Largo FL 33037
Lynda	Munshower	<a href="mailto:lyndamunshower@gmail.com">lyndamunshower@gmail.com</a>	305-304-0036	Vice President	275 St Thomas Ave.	Key Largo FL 33037
Dennis	Caltagirone	<a href="mailto:denniscal@comcast.net">denniscal@comcast.net</a>	305-331-0525	Treasurer	PO Box 370981	Key Largo FL 33037
John	Davidson	<a href="mailto:jdavidson@parmcv.com">jdavidson@parmcv.com</a>	954-648-8180	Board	230 W Peachtree St NW	Atlanta GA 30303
Donna	Dietrich	<a href="mailto:ddietrichphoto@hotmail.com">ddietrichphoto@hotmail.com</a>	917-958-1485	Board	46 Dolphin Road	Key Largo FL 33037
Jack	Kardys	<a href="mailto:jkstrategiesllc@gmail.com">jkstrategiesllc@gmail.com</a>	305-801-2641	Board	108 7th Lane	Key Largo FL 33037
Tom	Pennekamp	<a href="mailto:tom@pennekamplaw.com">tom@pennekamplaw.com</a>	305.860.4445	Board	1195 S. Alhambra Circle	Coral Gables FL 33146
Jack	Salisbury	<a href="mailto:jsalisb151@aol.com">jsalisb151@aol.com</a>	203-913-0128	Board	15 Barracuda Lane,	Key Largo FL 33037

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 Schedule 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 . . . . .		✓
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 . . . . .		✓
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)? . . . . .		✓
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .		✓
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 . . . . .		✓
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 . . . . .		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> _____		
b	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		✓
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? . . . . .		✓
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved . . . . . <b>38b</b> _____		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b> _____		
b	Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b> _____		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
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 . . . . .		✓
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 . . . . . ▶ _____		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____		
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 . . . . .		✓
41	List the states with which a copy of this return is filed ▶ _____		
42a	The organization's books are in care of ▶ <u>Keys Accounting</u> Telephone no. ▶ <u>305-451-3464</u> Located at ▶ <u>99411 Overseas Hwy Unit #4, Key Largo FL</u> ZIP + 4 ▶ <u>33037</u>		
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 ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	Yes	No
42b			✓
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 ▶ _____		✓
42c			✓
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> _____ <input type="checkbox"/>		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		✓
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 . . . . .		✓
c	Did the organization receive any payments for indoor tanning services during the year? . . . . .		✓
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 . . . . .		✓
44d			✓
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		✓
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 . . . . .		✓
45b			✓



**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**  Yes  No

**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 . . . . .

**47** 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 . . . . . **47**  Yes  No

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . **48**  Yes  No

**49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . . **49a**  Yes  No

**b** If "Yes," was the related organization a section 527 organization? . . . . . **49b**  Yes  No

**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)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

**f** Total number of other employees paid over \$100,000 . . . . . ▶ \_\_\_\_\_

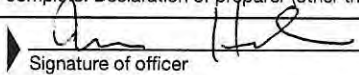
**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(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 7-16-20  
Date  
 **Ann Helmers, President**  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

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