



STATE OF FLORIDA
Department of Military Affairs
Office of the Adjutant General

St. Francis Barracks, P.O. Box 1008
St. Augustine, Florida 32085-1008

August 9, 2022

The Honorable Ron DeSantis
Governor of Florida
The Capitol
400 South Monroe Street
Tallahassee, Florida 32399-0001

RE: F.S. 20.058 2017, *Citizen Support and Direct-Support Organizations*; **Florida National Guard Foundation (FLNGF)**, P.O. Box 717, St. Augustine, FL 32085-1008; 904-823-0690; www.floridanationalguardfoundation.org

Dear Governor DeSantis:

In accordance with F.S. 250.115 2017, *Department of Military Affairs Direct-Support Organization*, the Florida Department of Military Affairs is issuing the following response and documents. The taxes and audit, signed code of ethics, proposed budget and strategic 3-year plan are attached.

Mission: The mission of the Foundation is to provide support to the men and women of the Florida National Guard in times of emergencies and deployments; to honor and assist those Soldiers and Airmen who have sacrificed their health and wellbeing for the security of our great State and Nation, and to preserve our rich history so the sacrifices of our Soldiers and Airmen are not forgotten. Since 2000, the Foundation has provided over \$1.6 million in assistance to over 2,200 service members throughout the state.

Plan: The Foundation will continue to provide financial assistance to members of the Florida National Guard by networking with the Family Readiness Groups in the state. We are searching for possible Grants and working with corporations to secure funding to continue our support to Soldiers and Airmen. We are also looking to expand our support for historical projects for the Florida National Guard.

Code of Ethics: The Foundation has adopted the following core values: collaboration to work with other agencies to ensure we provide the best service possible to the members of the Florida National Guard in their time of need; respect the dedication and sacrifices that our Wounded Warriors have made in defense of our state and nation; honor those sacrifices with assistance and encouragement; empower our Soldiers and Airmen to deal with financial crisis, therefore, allowing them to concentrate on their mission to keep our country safe; and *Work-Life Balance* to help our Soldiers and Airmen to find their *Work-Life Balance* by assisting them in their time of need.

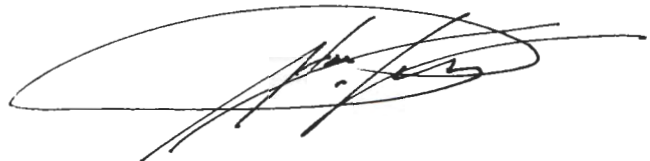
RE: F.S. 20.058 2017, *Citizen Support and Direct-Support Organizations*; **Florida National Guard Foundation (FLNGF)**, P.O. Box 717, St. Augustine, FL 32085-1008; 904-823-0690; www.floridanationalguardfoundation.org

Notwithstanding any other provisions herein, the Foundation shall not carry on any activities not permitted to be carried on (a) by any organization exempt from federal income taxation under section 501(a) of the Internal Revenue Code, as amended, as an organization described in section 501(c)(3) or (b) by an organization, contributions to which are deductible under sections 170(c)(2), 2055(a)(2) or 2522(a)(2) of the Internal Revenue code as amended.

Regarding personal and professional integrity, the Florida National Guard Foundation staff, board members and volunteers shall act with honesty, integrity, and openness in all their dealings as representatives of the organization, the Florida National Guard (FLNG) and the State of Florida. The FLNG Foundation promotes a working environment that values respect, fairness, and integrity.

Additionally, the FLNG Foundation provides some financial hardship support to men and women of the Florida National Guard. If you require further information, please contact Debra Cox, Director, at the phone number or web address provided in the subject line of this letter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Adam M. Curry', enclosed within a large, hand-drawn oval.

Adam M. Curry
Colonel, IN
State Quartermaster
Florida Department of Military Affairs

Enclosures



“Support our Troops & Their Families”
FLORIDA NATIONAL GUARD FOUNDATION, INC.

August 5, 2022

Officers

BG (Ret) Paul (Trey) Chauncey
President
LTC (Ret) Scott Taylor
Vice President
CSM (Ret) Robert Hosford
Secretary
MAJ (Ret) Debra A. Cox
Executive Director

Department of Military Affairs
ATTN: COL Adam Curry
P.O. Box 1008
St. Augustine, FL 32085-1008

Tax Identification Number

59-2314251

Website

www.floridanationalguardfoundation.org


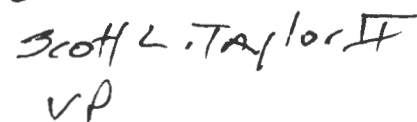
Dear Colonel Curry,

As per the Direct Support Contract between the Department of Military Affairs and the Florida National Guard Foundation, the Foundation would like to renew its' Certification as a Direct Support Agency for the Department of Military Affairs.

The Foundation is in compliance with the terms and provisions of the contract and is performing in a manner consistent with Florida Law, the Program goals, and purposes of the DMA and in the best interest of the State of Florida.

Attached is the requirement letter, proposed budget for the upcoming fiscal year, the 3-year Plan and last year's audit and tax return as the current audit will not be completed until September. Once the current audit and tax returns are complete, they will be forwarded to your office and the State.

Sincerely,

Paul B. (Trey) Chanucey
Brigadier General (Retired)
President
Florida National Guard
Foundation, Inc.



“Support Our Troops & Their Families”
FLORIDA NATIONAL GUARD FOUNDATION, INC.

August 8, 2022

Officers

MG (Ret) Don Tyre
President
CSM (Ret) Robert Hosford
Secretary
MAJ (Ret) Debra A. Cox
Executive Director

Pursuant to Florida State Statute 20.058 the following information is provided regarding the Florida National Guard Foundation.

Tax Identification Number

59-2314251

Website

**www.floridanationalguardfoundation.
org**

- (a) Florida National Guard Foundation, P.O. Box 717, St. Augustine, FL 32085-0717; www.floridanationalguardfoundation.org
- (b) The Foundation, founded in 1983, became a Direct Support Agency to the State of Florida June 13, 2000, according to Florida State Statutes, 250.115. The Foundation is organized and operated exclusively to raise funds, request and receive grants, gifts, bequests of moneys for the direct or indirect benefit of the Department of Military Affairs of the Florida National Guard.
- (c) The Foundation raises funds to provide economic support to the members of the Florida National Guard; provide scholarships and pay bills for members and their families in times of need. Since 2002, the Foundation has provided over \$1.6 million in assistance.
- (d) As per the attached strategic plan, the foundation will continue to seek outside corporate sponsorships, so the board can broaden its support to the retired members of the Florida National Guard.
- (e) A copy of the Foundation’s code of Ethics is attached.
- (f) The audit and tax return for the period ending 30 June 2021 is attached and posted to the Foundation’s website. The taxes and audit for the year ending 30 June 2022 will be forwarded and posted to the website once they are completed.



FLORIDA NATIONAL GUARD FOUNDATION, INC.
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORTS
FOR THE YEARS ENDED
JUNE 30, 2021 AND 2020

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NEVILLE WAINIO CPAs

5 ARREDONDO AVE
ST. AUGUSTINE, FLORIDA 32080
(904) 586-0048 · NEVILLEWAINIO.COM

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Florida National Guard Foundation, Inc.
St. Augustine, Florida

We have audited the accompanying financial statements of the Florida National Guard Foundation, Inc. (the "Foundation"), a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements in accordance with accounting principles generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurances about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Florida National Guard Foundation, Inc. as of June 30, 2021 and 2020, the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

St. Augustine, Florida
August 15, 2021

FLORIDA NATIONAL GUARD FOUNDATION, INC.

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
ASSETS		
Cash and cash equivalents	\$ 116,276	\$ 167,260
Marketable securities	<u>322,008</u>	<u>241,443</u>
Total Assets	<u>\$ 438,284</u>	<u>\$ 408,703</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	<u>\$ 988</u>	<u>\$ 867</u>
Total Liabilities	<u>988</u>	<u>867</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	170,905	141,785
NET ASSETS WITH DONOR RESTRICTIONS	<u>266,391</u>	<u>266,051</u>
Total Net Assets	<u>437,296</u>	<u>407,836</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 438,284</u>	<u>\$ 408,703</u>

The accompanying notes are an integral part of these statements.

FLORIDA NATIONAL GUARD FOUNDATION, INC.

STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	June 30, 2021		
	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT			
Contributions	\$ 2,524	\$ 11,384	\$ 13,908
Investment income	71,081	9,484	80,565
In-kind donation of salary and office space from the State of Florida	33,700	-	33,700
Special events	14,910	-	14,910
Total revenues	122,215	20,868	143,083
Net assets released from restrictions	20,528	(20,528)	-
Total revenues and support	142,743	340	143,083
EXPENSES			
Program expenses	86,295	-	86,295
General and administrative	9,939	-	9,939
Fundraising	17,389	-	17,389
Total expenses	113,623	-	113,623
CHANGE IN NET ASSETS	29,120	340	29,460
NET ASSETS - BEGINNING OF YEAR	141,785	266,051	407,836
NET ASSETS - END OF YEAR	\$ 170,905	\$ 266,391	\$ 437,296

The accompanying notes are an integral part of these statements.

FLORIDA NATIONAL GUARD FOUNDATION, INC.

STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	June 30, 2020		
	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT			
Contributions	\$ 11,654	\$ 93,737	\$ 105,391
Investment Income	36	9,284	9,320
In-kind donation of salary and office space from the State of Florida	33,700	-	33,700
Special events	9,495	-	9,495
Total revenues	54,885	103,021	157,906
Net assets released from restrictions	132,070	(132,070)	-
Total revenues and support	186,955	(29,049)	157,906
EXPENSES			
Program expenses	126,070	-	126,070
General and administrative	6,912	-	6,912
Fundraising	4,555	-	4,555
Total expenses	137,537	-	137,537
CHANGE IN NET ASSETS	49,418	(29,049)	20,369
NET ASSETS - BEGINNING OF YEAR, AS RESTATED	92,367	295,100	387,467
NET ASSETS - END OF YEAR,	\$ 141,785	\$ 266,051	\$ 407,836

The accompanying notes are an integral part of these statements.

FLORIDA NATIONAL GUARD FOUNDATION, INC.

STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Program Services</u>	<u>General Administration</u>	<u>Fundraising</u>	<u>2021 Total</u>
Salaries and wages (In-kind from the State of Florida)	\$ 30,875	\$ 1,625	\$ -	\$ 32,500
Contributions	21,717	-	-	21,717
Office expenses	4,164	7,748	-	11,912
Rent (In-kind from the State of Florida)	840	360	-	1,200
Contracted services	6,846	-	-	6,846
Printing and advertising	3,910	206	-	4,116
Banquet and events	-	-	17,389	17,389
Financial assistance	<u>17,943</u>	<u>-</u>	<u>-</u>	<u>17,943</u>
 Total Expenses	 <u>\$ 86,295</u>	 <u>\$ 9,939</u>	 <u>\$ 17,389</u>	 <u>\$ 113,623</u>

The accompanying notes are an integral part of these statements.

FLORIDA NATIONAL GUARD FOUNDATION, INC.

STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

	Program Services	General Administration	Fundraising	2020 Total
Salaries and wages (In-kind from the State of Florida)	\$ 30,875	\$ 1,625	\$ -	\$ 32,500
Contributions	22,972	-	-	22,972
Office expenses	7,146	4,927	-	12,073
Rent	840	360	-	1,200
Contracted services	6,259	-	-	6,259
Banquet and events	-	-	4,555	4,555
Financial assistance	57,978	-	-	57,978
 Total Expenses	 \$ 126,070	 \$ 6,912	 \$ 4,555	 \$ 137,537

The accompanying notes are an integral part of these statements.

FLORIDA NATIONAL GUARD FOUNDATION, INC.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020
INCREASE (DECREASE) IN CASH

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 29,460	\$ 20,369
Adjustments to Reconcile Change in Net Assets to Net Cash (Used) by Operating Activities:		
Net realized and unrealized (gain) loss on investments	(64,098)	(6,160)
(Decrease) Increase in accounts payable	121	867
Net Cash (Used) by Operating Activities	(63,977)	(5,293)
CASH FLOWS FROM INVESTING ACTIVITIES		
(Purchases) Proceeds from sale of marketable securities	(16,467)	42,629
Net Cash (Used) Provided By Investing Activities	(16,467)	42,629
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(50,984)	57,705
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	167,260	109,555
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 116,276	\$ 167,260

The accompanying notes are an integral part of these statements.

FLORIDA NATIONAL GUARD FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION

Florida National Guard Foundation, Inc. (the "Foundation") formed in 1983 as a 501(c)(3) Non-Profit Organization to protect the history of the Florida National Guard and to administer a scholarship program developed by the Florida National Guard Association of Florida. After September 11, the focus of the Foundation shifted to providing financial assistance to the soldiers and airmen of the Florida National Guard and their families.

In 2003, the Foundation became a Direct Support Organization to the Florida Department of Military Affairs as provided by Florida Statutes, Chapter 250.115 to administer the Soldiers and Airman Relief Fund. The Foundation is organized and operated exclusively to raise funds; request and receive grants, gifts, bequests of moneys; acquire, receive, hold, invest and administer in its own name securities, funds or property and make expenditures to or for the direct or indirect benefit of the Florida National Guard.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Foundation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Accounting Pronouncement Changes

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2014-09, Revenue from Contracts with Customers (Topic 606). Topic 606 requires significant accounting changes of organizations that have contract revenue from customers. The new guidance is effective for fiscal years beginning after December 15, 2018. Management has adopted the reporting requirements of Topic 606.

Basis of Presentation

The financial statements of the Foundation have been prepared on the accrual basis of accounting. Net assets, expenses, distributions, gains, and losses are classified based on the existence or absence of donor-imposed or other external restrictions. Accordingly, net assets of the Foundation and changes therein are classified and reported as follows (prior to ASU 2016-14 these were unrestricted and temporarily restricted net assets):

- The change in net assets with donor restrictions.
- The change in net assets without donor restrictions.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and related disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates are based on management's knowledge and experience. Accordingly, actual results may differ from these estimates.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit in banks and invested in liquid assets with maturities of less than three months when acquired. The Foundation maintains its cash in bank deposit accounts, which, at times may exceed federally insured limits.

Investments

The Foundation carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. The interest income is included in the accompanying Statements of Activities.

Net Assets

Net assets are provided to the Foundation with donor restrictions and without donor restrictions. All net assets are presented in the Statement of Financial Position.

With Donor Restriction and Without Donor Restriction

Grants and other contributions are reported as increases in net assets with donor restrictions if they are received with donor stipulations that limit the use of the donation. When a donor restriction expires, that is, when a stipulated time restriction ends, or the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Grants and other contributions received with donor-imposed restrictions that are met in the same year in which the grant or contribution is received are classified as net assets without donor restrictions.

The Foundation reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. For gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be maintained, the Foundation reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

FLORIDA NATIONAL GUARD FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

Sources of Revenue

The activities of the Foundation are funded through a combination of donations and fundraising efforts. The Foundation receives donations of office space and the salary for one employee from the State of Florida. This amount is recognized as in-kind revenue and expense.

Functional Expenses

The costs of providing the programs and services of the Foundation have been summarized on a functional basis. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services based on management estimates of time and usage by personnel and programs. Although the methods used were appropriate, other methods could produce different results.

Program Descriptions

Since 2001, the Foundation has teamed up with organizations like Yellow Ribbon, American Red Cross, Survivor Outreach Services, Operation Homefront, local Elks organizations and VFW's to provide assistance to soldiers and airmen. With the ongoing demands placed on the Florida National Guard, many of the members of the Florida National Guard have been on multiple deployments. These deployments, along with the many natural disasters that the Guard has been called out for, have placed a burden on our soldiers and airmen.

To support its mission, the Foundation actively engages in fundraising, supports the Wounded Warriors and honors those who have made the ultimate sacrifice.

General and Administrative

General and administrative includes the functions necessary to maintain an adequate working environment; provide coordination and articulation of program strategy; secure proper administrative function of the board of directors; and manage the financial and budgetary responsibilities of the Foundation.

Reclassifications

Certain accounts in the prior-year financial statements have been reclassified to conform with the presentation in the current-year financial statements.

Fair Value of Financial Instruments

The carrying amounts of cash and cash equivalents and marketable securities approximate fair value due to the short maturity of these financial instruments.

Advertising

Advertising costs are expensed as incurred.

3. INVESTMENTS

The Foundation has adopted FASB ASC 958-320, Accounting for Certain Investments Held by Not-for-Profit Organizations. Under FASB ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

Investments consist of the following as of June 30:

	2021		2020	
	Cost	Market Value	Cost	Market Value
Equity mutual funds	\$ 208,290	\$ 322,008	\$ 191,823	\$ 241,443
	\$ 208,290	\$ 322,008	\$ 191,823	\$ 241,443

4. FAIR VALUE MEASUREMENTS

Authoritative guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). As a basis for considering such assumptions, the three tier fair value hierarchy, which prioritizes the inputs used in measuring fair value are as follows:

Level 1: Observable inputs such as quoted prices in active markets;

Level 2: Inputs, other than quoted prices in active markets, that are observable either directly or indirectly; and

Level 3: Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

An asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

FLORIDA NATIONAL GUARD FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS

4. FAIR VALUE MEASUREMENTS (CONCLUDED)

Assets and liabilities measured at fair value are based on one or more of the following three valuation techniques noted in authoritative guidance:

- A. Market approach: Prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities.
- B. Cost approach: Amount that would be required to replace the service capacity of an asset (replacement cost).
- C. Income approach: Techniques to convert future amounts to a single present amount based upon market expectations (including present value techniques, option-pricing and excess earnings models).

Assets and liabilities remeasured and disclosed at fair value on a recurring basis as of June 30, 2021 and 2020, are set forth in the table below:

June 30, 2021				
	Level 1	Level 2	Level 3	Fair Value
Equity mutual funds	322,008	-	-	322,008
	<u>\$ 322,008</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 322,008</u>
June 30, 2020				
	Level 1	Level 2	Level 3	Fair Value
Equity mutual funds	241,443	-	-	241,443
	<u>\$ 241,443</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 241,443</u>

5. NET ASSETS RELEASED FROM RESTRICTIONS

For the years ended June 30, 2021 and 2020, the source of net assets released from donor restrictions by incurring expenses satisfying the restricted purposes, by occurrence of events specified by the donor or by the passage of time totaled \$20,528 and \$132,070, respectively.

The Foundation has direct troop support for the years ended June 30 as follows:

	2021	2020
Air Guard		\$ 2,379
In God We Trust	-	12,000
Jones Platoon	283	1,331
CSM/SGM	3,419	2,379
Direct financial assistance	16,826	57,978
Other assistance	-	56,003
Total	<u>\$ 20,528</u>	<u>\$ 132,070</u>

6. MANAGEMENT OF LIQUIDITY

The Foundation has financial assets available within one year of the statement of financial position date for general expenditures as follows.

	2021	2020
Financial assets at year end:		
Cash and cash equivalents	\$ 116,276	\$ 167,260
Marketable securities	322,008	241,443
Financial assets available within one year	<u>\$ 438,284</u>	<u>\$ 408,703</u>

7. INCOME TAXES

The Foundation is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In accordance with the applicable provisions of the Internal Revenue Code, the Foundation is subject to an excise tax on net investment income, including realized investment gains.

The Foundation evaluates its tax positions for any uncertainties based on the technical merits of the position taken. The Foundation recognizes the tax benefit from any uncertain tax position only if it is more likely than not that the tax position will be upheld on examination by taxing authorities.

Currently, the tax years ended 2020, 2019 and 2018 are open and subject to examination by the Internal Revenue Service. However, the Foundation is not currently under audit nor has the Foundation been contacted by any of these jurisdictions.

8. SUBSEQUENT EVENTS

The Foundation has evaluated events and transactions for potential recognition or disclosure in the financial statements through August 15, 2021, the date the financial statements were available to be issued.

Short Form
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
 (except private foundations)

2020

Open to Public Inspection

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/Form990EZ for instructions and the latest information.**

A For the **2020** calendar year, or tax year beginning 7/01, 2020, and ending 6/30, 2021

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

C Florida National Guard Foundation, Inc
P.O. Box 717
St. Augustine, FL 32084

D Employer identification number 59-2314251

E Telephone number 904-823-0690

F Group Exemption Number ▶

G Accounting Method: Cash Accrual Other (specify) ▶ _____

I Website: ▶ WWW.FLORIDANATIONALGUARDFOUNDATION.ORG

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

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

K Form of organization: Corporation Trust Association Other _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 109,383.

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																														13,908.			
	2 Program service revenue including government fees and contracts																																	
	3 Membership dues and assessments																																	
	4 Investment income																														80,565.			
	5a Gross amount from sale of assets other than inventory																																	
	5b Less: cost or other basis and sales expenses																																	
	5c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)																																	
	6 Gaming and fundraising events:																																	
	6a Gross income from gaming (attach Schedule G if greater than \$15,000)																																	
	6b 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)																																14,910.	
6c Less: direct expenses from gaming and fundraising events																																		
6d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																																14,910.		
7a Gross sales of inventory, less returns and allowances																																		
7b Less: cost of goods sold																																		
7c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)																																		
8 Other revenue (describe in Schedule O)																																		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																																	109,383.	
Expenses	10 Grants and similar amounts paid (list in Schedule O)																																39,660.	
	11 Benefits paid to or for members																																	
	12 Salaries, other compensation, and employee benefits																																	
	13 Professional fees and other payments to independent contractors																																	6,846.
	14 Occupancy, rent, utilities, and maintenance																																	
	15 Printing, publications, postage, and shipping																																	
	16 Other expenses (describe in Schedule O)																																	
	17 Total expenses. Add lines 10 through 16																																	
18 Excess or (deficit) for the year (subtract line 17 from line 9)																																		29,460.
Net Assets	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)																																407,836.	
	20 Other changes in net assets or fund balances (explain in Schedule O)																																	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20																																	437,296.

Part II Balance Sheets (see the instructions for Part II)
 Check if the organization used Schedule O to respond to any question in this Part II.

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	408,703.	438,284.
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets	408,703.	438,284.
26 Total liabilities (describe in Schedule O) See Schedule O	867.	988.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	407,836.	437,296.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
 Check if the organization used Schedule O to respond to any question in this Part III.

What is the organization's primary exempt purpose? See Schedule O		Expenses	
Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.		(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
28	See Schedule O		
	(Grants \$ 17,934.) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	20,528.
29	THE ORGANIZATION RECEIVED IN-KIND DONATIONS OF SALARY AND OFFICE SPACE FROM THE STATE OF FLORIDA IN THE AMOUNT OF 33,700.		
	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30			
	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31	Other program services (describe in Schedule O)		
	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a)	32	20,528.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
 Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Major General (Ret) Don Tyre President	5	0.	0.	0.
CSM Robert Hosford Secretary	0	0.	0.	0.
LTC Daniel Brown Director	0	0.	0.	0.
Jeremy T Hopkins Director	0	0.	0.	0.
William Nathan Mcmillan Director	0	0.	0.	0.
Kevin Becar Director	0	0.	0.	0.
CSM (Ret) Dennis Rhoden Director	0	0.	0.	0.
Maj (Ret) Debra A Cox Executive Dir.	25	0.	0.	0.

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. See Sch O

33 Did the organization engage in any significant activity not previously reported to the IRS?
34 Were any significant changes made to the organizing or governing documents?
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.
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?
39 Section 501(c)(7) organizations. Enter:
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
41 List the states with which a copy of this return is filed

42a The organization's books are in care of Debra A Cox Telephone no. 904-823-0690
Located at P.O. Box 1008 St. Augustine FL ZIP + 4 32085
42b 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?
42c At any time during the calendar year, did the organization maintain an office outside the United States?

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here
44a Did the organization maintain any donor advised funds during the year?
44b Did the organization operate one or more hospital facilities during the year?
44c Did the organization receive any payments for indoor tanning services during the year?
44d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments?
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

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. Yes No
46 X

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

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

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

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. Yes No
47 X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. 48 X

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a X

b If 'Yes,' was the related organization a section 527 organization? 49b

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

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

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

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		Date		
	Maj (RET) Debra A Cox		Executive Dir.		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Todd Neville	Todd Neville			P01592316
	Firm's name ▶	NEVILLE WAINIO CPAS PLLC		Firm's EIN ▶	81-4550023
	Firm's address ▶	5 ARREDONDO AVE SAINT AUGUSTINE, FL 32080		Phone no.	904-586-0048

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: **Florida National Guard Foundation, Inc**
Employer identification number: **59-2314251**

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 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.')						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions).					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14.	15	%
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 box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
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 this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
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 organization. ▶ <input type="checkbox"/>		
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 organization. ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 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'.)	538,390.	51,910.	121,055.	105,391.	13,908.	830,654.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.		39.	6,652.	9,495.	14,910.	31,096.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	538,390.	51,949.	127,707.	114,886.	28,818.	861,750.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support. (Subtract line 7c from line 6.)						861,750.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6.	538,390.	51,949.	127,707.	114,886.	28,818.	861,750.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	3,288.	15,816.	15,569.	9,320.	80,565.	124,558.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	3,288.	15,816.	15,569.	9,320.	80,565.	124,558.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
13 Total support. (Add lines 9, 10c, 11, and 12.)	541,678.	67,765.	143,276.	124,206.	109,383.	986,308.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)).	15	87.37 %
16 Public support percentage from 2019 Schedule A, Part III, line 15.	16	95.49 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)).	17	12.63 %
18 Investment income percentage from 2019 Schedule A, Part III, line 17.	18	4.51 %

19a 33-1/3% support tests—2020. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization.

b 33-1/3% support tests—2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a The organization satisfied the Activities Test. Complete line 2 below.

b The organization is the parent of each of its supported organizations. Complete line 3 below.

c The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If 'Yes' or 'No,' provide details in Part VI .	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard.	3b	

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990 or 990-EZ) 2020

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required – explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2020		
a	From 2015		
b	From 2016		
c	From 2017		
d	From 2018		
e	From 2019		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2020 distributable amount		
i	Carryover from 2015 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2020 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2020 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2021. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2016		
b	Excess from 2017		
c	Excess from 2018		
d	Excess from 2019		
e	Excess from 2020		

BAA

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Florida National Guard Foundation, Inc

Employer identification number

59-2314251

Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid In Excess of \$5,000

Donee's Name: VARIOUS INDIVIDUALS (LESS THAN 5K EACH)
Donee's Address: N/A
Cash Amount Given: \$ 39,660.

Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion.....	\$	4,116.
Office Expenses.....		11,912.
Special events.....		17,389.
	Total \$	<u>33,417.</u>

Form 990-EZ, Part II, Line 26
Total Liabilities

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses.....	\$ 867.	\$ 988.
Total	<u>\$ 867.</u>	<u>\$ 988.</u>

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Organization's mission or most significant activities to raise and distribute funds to exclusively support Florida National Guard/Department of Military Affairs Organizations, Service members and families through our programs of emergency financial assistance, personal sacrifice recognition, individual performance and achievement awards, scholarships, and to support historical preservation at various Florida National Guard sites.

Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

Support members and their families financially through our emergency financial assistance programs that include the Florida National Guard Relief fund, the Florida Brave Fund, our education scholarship program and our individual award program recognizing outstanding performance and achievement.

Name of the organization

Employer identification number

Florida National Guard Foundation, Inc

59-2314251

Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?..... No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?..... No

THE FLORIDA NATIONAL GUARD FOUNDATION

BUDGET

JULY 1, 2022 – 30 JUNE 2023

Florida Uniform Business Report	\$ 75.00
Florida Charitable Organization Registration	\$ 300.00
Website Fees/Maintenance	\$ 1,000.00
Audits/Tax Returns	\$ 7,695.00
Operating Expenses	\$ 10,000.00
Financial Support	\$ 35,000.00
Scholarships	\$ 15,000.00
TOTAL	\$ 69,070.00

The Florida National Guard Foundation

Strategic Three Year Plan

Executive Summary: The Florida National Guard Foundation (FLNG Foundation), Inc. is a 501(c) 3 “Not for Profit” corporation, State of Florida designated “Direct Support organization” that is committed to raise and distribute funds to exclusively support designated programs that benefit the Florida National Guard/Department of Military Affairs, its service members, their families.

Goals and Objectives: The FLNG Foundation’s current goal is to provide economic support to the 11,000 members and their families of the Florida National Guard. The board is now considering adding support to the survivors of Florida National Guard members (to supplement what is provided through federal sources) and to assist retired members of the Florida National Guard. Both new objectives will require the Board to hold fundraisers as these two groups cannot be supported by the monies given by the State.

Strategic Assessment: The Board realized it needed to broaden its board membership to include a representative from each MACOM in the state, to ensure optimal support to the members of the Florida National Guard. This ensured the leadership of the Guard remained up to date of the Foundation’s activities and support and the Foundation would be made aware of upcoming events of the Guard and where the need may arise. The following assessment is based on observations from the Board Members.

- The Foundation is not well known by service members in the state. Only those that reach out to their unit for assistance are aware the Foundation exists. The Foundation cannot send out blast emails or promote the Foundation by email as it is a fundraising organization and the military cannot support any fundraising organization not sanctioned by the Department of Defense.
- The Members of the Foundation Board that wear the uniform are prohibited from participating in fundraisers as part of the Florida National Guard as it is in violation of the Uniform Code of Justice and the Code of Ethics. This limits the ability of the Board members to actively promote the activities of the Foundation or to encourage participation in events to raise funds. Also, the Florida National Guard cannot participate in any fundraising event for the Foundation as they cannot appear to endorse any fundraising organization to include the Foundation which is directed by the State to raise money for the members of the Florida National Guard.
- Because the Foundation’s mission is very specific, geographically and based on military status, the Foundation is struggling to find corporations that will support such a small operation. Based on current census information, the Foundation only supports .0543% of the total population of Florida. Many corporations like to support nonprofits that provide assistance to a large field of people (from a public relations aspect).

Course of Actions for next three years:

- Work with Family Readiness Coordinators to create a marketing plan to inform the members of the Florida National Guard about the resources with the Foundation and find ways to ensure every unit has the information available to help their members.
- Since the Foundation is not a DOD sanctioned organization, pursue a relationship with the Army Relief Fund (a DOD sanctioned organization) to see if the Foundation could be included under their organization (Both the Foundation and Army Relief have the same mission just support different members) thereby allowing the Florida National Guard to openly support the Foundation. While this will not expand the numbers that we support, it could help with Public Relations aspects and help with fundraisers
- Partner with other nonprofits with similar goals and objectives to broaden the appeal of fundraisers and find new sources of funding that will allow the Foundation to expand its' objectives.
- Create a working relationship with other Veteran Organizations to find those that are in need and who were members of the Florida National Guard.
- Continue to reach out to the community through local Chamber networks and continue to reach out to other large fundraising organizations (like TPC) to ensure the Foundation is considered for a donation.

The Code of Ethics

Personal and Professional Integrity

FLNG Foundation staff, board members and volunteers shall act with honesty, integrity and openness in all their dealings as representatives of the organization. FLNG Foundation promotes a working environment that values respect, fairness and integrity.

Pursuant to FSS 112.3251, all members of the Board shall abide by the following standards of conduct stated in FSS 112.313 and 112.3143(2):

- A. **SOLICITATION OR ACCEPTANCE OF GIFTS.**—No member of the Florida National Guard Foundation Board 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 member of the Florida National Guard Foundation Board would be influenced thereby.
- B. **UNAUTHORIZED COMPENSATION.**—No member of the Florida National Guard Foundation Board or his or her spouse or minor child shall, at any time, accept any compensation, payment, or thing of value when such member of the Florida National Guard Foundation Board knows, or, with the exercise of reasonable care, should know, that it was given to influence a vote or other action in which the member of the Florida National Guard Foundation Board was expected to participate in his or her official capacity.
- C. **SALARY AND EXPENSES.**—No member of the Florida National Guard Foundation Board shall be prohibited from considering or voting on a matter affecting his or her salary, expenses, or other compensation as a member of the Florida National Guard Foundation Board, as provided by law.
- D. **MISUSE OF PUBLIC POSITION.**—No member of the Florida National Guard Foundation Board shall corruptly use or attempt to use his or her official position or any property or resource which may be within his or her trust, or perform his or her official duties, to secure a special privilege, benefit, or exemption for himself, herself, or others. This section shall not be construed to conflict with FSS 104.31.
- E. **DISCLOSURE OR USE OF CERTAIN INFORMATION.**—A current or former member of the Florida National Guard Foundation Board may not disclose or use information not available to members of the general public and gained by reason of his or her official position, except for information relating exclusively to governmental practices, for his or her personal gain or benefit or for the personal gain or benefit of any other person or business entity.
- F. **EMPLOYEES HOLDING OFFICE.**—

- (1) No employee of the Florida National Guard Foundation shall hold office as a member of the Florida National Guard Foundation Board while, at the same time, continuing as an employee of the Florida National Guard Foundation.
- (2) The provisions of this subsection shall not apply to any person holding office on the Florida National Guard Foundation Board in violation of such provisions on the effective date of this Code of Ethics. However, such a person shall surrender his or her conflicting employment prior to accepting reappointment to the Florida National Guard Foundation Board.

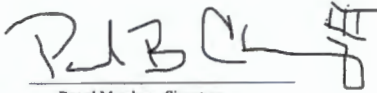
G. VOTING CONFLICTS

A member of the Florida National Guard Foundation Board may not vote on any matter that the member knows would inure to his or her special private gain or loss. Any member of the Florida National Guard Foundation Board who abstains from voting in an official capacity upon any measure that the member knows would inure to the member's special private gain or loss, or who votes in an official capacity on a measure that he or she knows would inure to the special private gain or loss of any principal by whom the member is retained or to the parent organization or subsidiary of a corporate principal by which the member is retained other than an agency as defined in FSS 112.312(2); or which the member knows would inure to the special private gain or loss of a relative or business associate of the member, 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 member of the Florida National Guard Foundation Board 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.

Mission

FLNG Foundation shall have a clearly stated mission and purpose, approved by the Board, in pursuit of the good for the members of the Florida National Guard. The FLNG Foundation's mission is to provide support to the men and women of the Florida National Guard in times of emergencies and deployments. To honor and assist those Soldiers and Airmen who have sacrificed their health and wellbeing for the security of our great State and Nation, and to preserve our rich history so the sacrifices of our Soldiers and Airmen are not forgotten. All FLNG Foundation programs and operations shall support that mission and all who work for or on behalf of the organization will understand and be loyal to that mission and purpose. The mission shall be responsive to the needs of the Florida National Guard and their families.

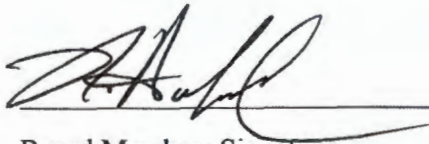
By signing this document, the individual agrees to abide by the Standards of Conduct and to always represent the Florida National Guard Foundation in the best manner.



Board Members Signature



Board Members Signature



Board Members Signature

HOPKINS.JEREMY.
TODD.1235425781

Digitally signed by
HOPKINS.JEREMY.TODD.1235425781
DN: c=US, o=U.S. Government, ou=DoD, ou=PKI,
ou=USA, cn=HOPKINS.JEREMY.TODD.1235425781
Date: 2016.12.20 07:46:43 -05'00'

Board Members Signature

Dennis Rhoden

Digitally signed by
Dennis Rhoden, DN: cn=Dennis Rhoden, o=U.S. Government, ou=DoD, ou=USA, ou=PKI, ou=USA, cn=Dennis Rhoden, email=Dennis.Rhoden@hqs.mil, c=US
Date: 2016.12.20 15:34:49 -05'00'

Board Members Signature



Kevin Becar

Board Members Signature

MCMILLAN.WILLI
AM.NATHAN.106
7867277

Digitally signed by
MCMILLAN.WILLIAM.NATHAN.1067867277
DN: c=US, o=U.S. Government, ou=DoD,
ou=PKI, ou=USA,
cn=MCMILLAN.WILLIAM.NATHAN.10678672
77
Date: 2016.12.14 09:40:28 -05'00'

Board Members Signature

Read and accepted.

v/r

LTC Dan Brown
83rd Troop Command
Executive Officer / MSC AO
850-245-0119 x8319
813-943-6082 (cell)
daniel.s.brown74.mil@mail.mil (NIPR)
daniel.s.brown74.mil@mail.smil.mil (SIPR) "SPARTAN 05"

COX.DEBRA.AN
N.1068019075

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COX.DEBRA.ANN.1068019075
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ou=DoD, ou=PKI, ou=USA,
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Date: 2016.12.20 15:34:49 -05'00'

Board Members Signature