



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 3, 2023

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,

Enclosures

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



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

Officers

BG (Ret) Paul (Trey) Chauncey
President
LTC Ben Ruffner
Vice President
LTC (Ret) Marilee Giles
Secretary
MAJ Charlton Matthews
Treasurer
MAJ (Ret) Debra A. Cox
Executive Director

August 3, 2023

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,

Digitally signed by Paul
B Chauncey III
Date: 2023.08.03
11:25:41 -04'00'

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



“Support Our Troops & Their Families”

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Secretary
MAJ Charlton Matthews
Treasurer
MAJ (Ret) Debra A. Cox
Executive Director

August 3, 2023

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

Tax Identification Number
59-2314251

(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 2022 is attached and posted to the Foundation’s website. The taxes and audit for the year ending 30 June 2023 will be forwarded and posted to the website once they are completed.

Website
www.floridanationalguardfoundation.org



FLORIDA NATIONAL GUARD FOUNDATION, INC.
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORTS
FOR THE YEARS ENDED
JUNE 30, 2022 AND 2021

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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, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

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, 2022 and 2021, and 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Foundation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for 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 for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but, it is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to the risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Foundation's internal control. Accordingly, no such opinion is expressed.

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Neville Wainio CPAs

St. Augustine, Florida
September 15, 2022

FLORIDA NATIONAL GUARD FOUNDATION, INC.

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

	ASSETS	2022	2021
ASSETS			
Cash and cash equivalents		\$ 96,720	\$ 116,276
Marketable securities		264,776	322,008
Prepaid expenses and other assets		25,000	-
Total Assets		<u>\$ 386,496</u>	<u>\$ 438,284</u>
	LIABILITIES AND NET ASSETS		
LIABILITIES			
Accounts payable		<u>\$ 7,540</u>	<u>\$ 988</u>
Total Liabilities		<u>7,540</u>	<u>988</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		114,739	170,905
NET ASSETS WITH DONOR RESTRICTIONS		<u>264,217</u>	<u>266,391</u>
Total Net Assets		<u>378,956</u>	<u>437,296</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 386,496</u>	<u>\$ 438,284</u>

The accompanying notes are an integral part of these statements.

FLORIDA NATIONAL GUARD FOUNDATION, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	June 30, 2022		
	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT			
Contributions	\$ 8,201	\$ 22,363	\$ 30,564
Net investment income (loss)	(17,232)	-	(17,232)
In-kind donation of salary and office space from the State of Florida	33,700	-	33,700
Special events	23,600	-	23,600
Total revenues	48,269	22,363	70,632
Net assets released from restrictions	24,537	(24,537)	-
Total revenues and support	72,806	(2,174)	70,632
EXPENSES			
Program expenses	104,870	-	104,870
General and administrative	8,822	-	8,822
Fundraising	15,280	-	15,280
Total expenses	128,972	-	128,972
CHANGE IN NET ASSETS	(56,166)	(2,174)	(58,340)
NET ASSETS - BEGINNING OF YEAR	170,905	266,391	437,296
NET ASSETS - END OF YEAR	\$ 114,739	\$ 264,217	\$ 378,956

The accompanying notes are an integral part of these statements.

FLORIDA NATIONAL GUARD FOUNDATION, INC.

STATEMENT 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
Net investment Income (loss)	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.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Program Services</u>	<u>General Administration</u>	<u>Fundraising</u>	<u>2022 Total</u>
Salaries and wages (In-kind from the State of Florida)	\$ 30,875	\$ 1,625	\$ -	\$ 32,500
Contributions	13,227	-	-	13,227
Office expenses	15,519	6,837	-	22,356
Rent (In-kind from the State of Florida)	840	360	-	1,200
Contracted services	7,572	-	-	7,572
Insurance	1,109	-	-	1,109
Printing and advertising	3,148	-	-	3,148
Banquet and events	-	-	15,280	15,280
Financial assistance	<u>32,580</u>	<u>-</u>	<u>-</u>	<u>32,580</u>
Total Expenses	<u>\$ 104,870</u>	<u>\$ 8,822</u>	<u>\$ 15,280</u>	<u>\$ 128,972</u>

The accompanying notes are an integral part of these statements.

FLORIDA NATIONAL GUARD FOUNDATION, INC.

STATEMENT 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 CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021
INCREASE (DECREASE) IN CASH

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (58,340)	\$ 29,460
Adjustments to Reconcile Change in Net Assets to Net Cash (Used) by Operating Activities:		
Net realized and unrealized (gain) loss on investments	27,365	(64,098)
Decrease (Increase) in prepaid expenses and other assets	(25,000)	-
(Decrease) Increase in accounts payable	<u>6,553</u>	<u>121</u>
Net Cash Provided (Used) by Operating Activities	<u>8,918</u>	<u>(63,977)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
(Purchases) Proceeds from sale of marketable securities	<u>29,866</u>	<u>(16,467)</u>
Net Cash Provided (Used) By Investing Activities	<u>29,866</u>	<u>(16,467)</u>
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(19,556)	(50,984)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>116,276</u>	<u>167,260</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 96,720</u>	<u>\$ 116,276</u>

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.

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:

- 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.

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

FLORIDA NATIONAL GUARD FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS

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:

	2022		2021	
	Cost	Market Value	Cost	Market Value
Equity mutual funds	\$ 218,423	\$ 264,776	\$ 208,290	\$ 322,008
	<u>\$ 218,423</u>	<u>\$ 264,776</u>	<u>\$ 208,290</u>	<u>\$ 322,008</u>

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, 2022 and 2021, are set forth in the table below:

		June 30, 2022			
		Level 1	Level 2	Level 3	Fair Value
Equity mutual funds		264,776	-	-	264,776
		<u>\$ 264,776</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,776</u>
		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>

5. NET ASSETS RELEASED FROM RESTRICTIONS

For the years ended June 30, 2022 and 2021, 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 \$24,537 and \$20,528, respectively.

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

	2022	2021
Jones Platoon	\$ -	\$ 283
CSM/SGM	5,674	3,419
Direct financial assistance	18,863	16,826
Total	<u>\$ 24,537</u>	<u>\$ 20,528</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.

	2022	2021
Financial assets at year end:		
Cash and cash equivalents	\$ 96,720	\$ 116,276
Marketable securities	264,776	322,008
	<u>\$ 361,496</u>	<u>\$ 438,284</u>
Financial assets available within one year		

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 2021, 2020 and 2019 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 September 15, 2022, the date the financial statements were available to be issued.

Form **990-EZ**

**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)

OMB No. 1545-0047

2021

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.

**Open to Public
Inspection**

A For the **2021** calendar year, or tax year beginning 7/01, **2021**, and ending 6/30, **2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	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
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G Accounting Method: Cash Accrual Other (specify) ▶ _____

H Check if the organization is **not** required to attach Schedule B (Form 990).

I Website: ▶ WWW.FLORIDANATIONALGUARDFOUNDATION.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 _____

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. ▶ \$ 54,157.

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.

Revenue	1 Contributions, gifts, grants, and similar amounts received	1		30,564.
	2 Program service revenue including government fees and contracts	2		
	3 Membership dues and assessments	3		
	4 Investment income	4		
	5 a Gross amount from sale of assets other than inventory	5 a		
	b Less: cost or other basis and sales expenses	5 b		
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5 c		
	6 Gaming and fundraising events:			
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6 a		
	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)	6 b	23,593.	
c Less: direct expenses from gaming and fundraising events	6 c	15,280.		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6 d		8,313.	
Expenses	7 a Gross sales of inventory, less returns and allowances	7 a		
	b Less: cost of goods sold	7 b		
	c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7 c		
	8 Other revenue (describe in Schedule O)	8		
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9		38,877.
Net Assets	10 Grants and similar amounts paid (list in Schedule O)	10	See Schedule O	45,807.
	11 Benefits paid to or for members	11		
	12 Salaries, other compensation, and employee benefits	12		
	13 Professional fees and other payments to independent contractors	13		7,541.
	14 Occupancy, rent, utilities, and maintenance	14		2,035.
	15 Printing, publications, postage, and shipping	15		
	16 Other expenses (describe in Schedule O)	16	See Schedule O	41,834.
	17 Total expenses. Add lines 10 through 16	17		97,217.
18 Excess or (deficit) for the year (subtract line 17 from line 9)	18		-58,340.	
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)	19		437,296.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21		378,956.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2021)

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?
35b If 'Yes' to line 35a, has the organization filed a Form 990-T for the year?
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?
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.
37b Did the organization file Form 1120-POL 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?
38b If 'Yes,' complete Schedule L, Part II, and enter the total amount involved.
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40b 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?
40c 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.
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization.
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
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 (such as a bank account, securities account, or other financial account)?
42c At any time during the calendar year, did the organization maintain an office outside the United States?
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year.

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)?

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

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

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

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

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.....	47	X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....	48	X
49 a Did the organization make any transfers to an exempt non-charitable related organization?.....	49 a	X
b If 'Yes,' was the related organization a section 527 organization?.....	49 b	
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'		

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

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

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

(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.
	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
	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**

BAA

SCHEDULE A
(Form 990)

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

2021

Open to Public Inspection

Name of the organization Florida National Guard Foundation, Inc	Employer identification number 59-2314251
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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).)
- 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 on 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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 2021 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14.	15	%

16a **33-1/3% support test—2021.** 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. ▶

b **33-1/3% support test—2020.** 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. ▶

17a **10%-facts-and-circumstances test—2021.** 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. ▶

b **10%-facts-and-circumstances test—2020.** 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. ▶

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. ▶

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	51,910.	121,055.	105,391.	13,908.	30,564.	322,828.
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.	23,593.	54,689.
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.	51,949.	127,707.	114,886.	28,818.	54,157.	377,517.
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.)						377,517.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6.	51,949.	127,707.	114,886.	28,818.	54,157.	377,517.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	15,816.	15,569.	9,320.	80,565.	-17,225.	104,045.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	15,816.	15,569.	9,320.	80,565.	-17,225.	104,045.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
13 Total support. (Add lines 9, 10c, 11, and 12.)	67,765.	143,276.	124,206.	109,383.	36,932.	481,562.

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 2021 (line 8, column (f), divided by line 13, column (f)).	15	78.39 %
16 Public support percentage from 2020 Schedule A, Part III, line 15.	16	87.37 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)).	17	21.61 %
18 Investment income percentage from 2020 Schedule A, Part III, line 17.	18	12.63 %

19a 33-1/3% support tests—2021. 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—2020. 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).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990).</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 on 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 on 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 on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If 'Yes' to line 11a, 11b, or 11c, provide detail in Part VI.</i>	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? <i>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.</i>	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? <i>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.</i>	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)? <i>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).</i>	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? <i>If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described on 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? <i>If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.</i>	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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> 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.			
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? <i>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.</i>	2a		
b Did the activities described on 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? <i>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.</i>	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? <i>If 'Yes' or 'No,' provide details in Part VI.</i>	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If 'Yes,' describe in Part VI the role played by the organization in this regard.</i>	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 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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 2021 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-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

BAA

Schedule A (Form 990) 2021

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 G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

Florida National Guard Foundation, Inc

Employer identification number

59-2314251

Part I Fundraising Activities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If 'Yes,' list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		Beer Tasting E (event type)	(event type)	None (total number)	(add column (a) through column (c))	
Revenue	1	Gross receipts	23,593.		23,593.	
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	23,593.		23,593.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	15,280.		15,280.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				15,280.
	11	Net income summary. Subtract line 10 from line 3, column (d)				8,313.

Part III Gaming. Complete if the organization answered 'Yes' on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))	
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If 'No,' explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If 'Yes,' explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ -----

Address ▶ -----

15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If 'Yes,' enter name and address of the third party:

Name ▶ -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ -----

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE O
(Form 990)**

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 Form 990-EZ.

2021

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

Employer identification number

Florida National Guard Foundation, Inc

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: \$ 45,807.

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

Advertising and Promotion.....	\$	3,148.
Insurance.....		1,109.
Investment Losses.....		17,225.
Misc Expenses.....		31.
Office Expenses.....		20,321.
Total	\$	<u>41,834.</u>

**Form 990-EZ, Part II, Line 24
Other Assets**

	<u>Beginning</u>	<u>Ending</u>
Prepaid Expenses and Deferred Charges.....	\$ 0.	\$ 25,000.
Total	<u>\$ 0.</u>	<u>\$ 25,000.</u>

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

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses.....	\$ 988.	\$ 7,540.
Total	<u>\$ 988.</u>	<u>\$ 7,540.</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

Name of the organization

Employer identification number

Florida National Guard Foundation, Inc

59-2314251

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

program recognizing outstanding performance and achievement.

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

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.

I acknowledge that I have read and accepted the Code of Ethics for the Florida National Guard Foundation.



Digitally signed by Paul B
Chauncey III
Date: 2022.11.08 10:58:54 -05'00'

Paul B. "Trey" Chauncey, III

I acknowledge that I have read and accepted the Code of Ethics for the Florida National Guard Foundation.

Page 2 of 2

2022.11.08 23:12:59 -05'00'

I acknowledge that I have read and accepted the Code of Ethics for the Florida National Guard Foundation.

Handwritten signature of Robert P. Curran in black ink.

I acknowledge that I have read and accepted the Code of Ethics for the Florida National Guard Foundation.

Marilee Giles



I acknowledge that I have read and accepted the Code of Ethics for the Florida National Guard Foundation.

James Ague

I acknowledge that I have read and accepted the Code of Ethics for the Florida National Guard Foundation.

 8 NOV 2022

I acknowledge that I have read and accepted the Code of Ethics for the Florida National Guard Foundation.



I acknowledge that I have read and accepted the Code of Ethics for the Florida National Guard Foundation.

A handwritten signature in blue ink is written over a solid black horizontal line. The signature is cursive and appears to read "R. Hefner".

I acknowledge that I have read and accepted the Code of Ethics for the Florida National Guard Foundation.

Charles Matthew

**THE FLORIDA NATIONAL GUARD FOUNDATION
BUDGET**

JULY 1, 2023 – 30 JUNE 2024

Florida Uniform Business Report	\$ 75.00
Florida Charitable Organization Registration	\$ 300.00
Operating Expenses	\$ 10,000.00
Audits/Tax Returns	\$ 7,695.00
Financial Support	\$ 20,000.00
Ian/Storm Support	\$ 50,000.00
TOTAL	\$ 88,070.00