

Return of Organization Exempt From Income Tax
CHANGE OF ACCOUNTING PERIOD PURSUANT TO REV PROC 85-58
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning 10-01, 2019, and ending 06-30, 2020
B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending
C Name of organization: Naples Botanical Garden Inc
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
4820 Bayshore Drive
City or town, state or province, country, and ZIP or foreign postal code
Naples, FL 34112-7337
D Employer identification number 65-0511429
E Telephone number (239) 643-7275
G Gross receipts \$ 13,716,540
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
I Tax-exempt status: 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527
J Website: www.naplesgarden.org
K Form of organization: Corporation Trust Association Other
L Year of formation: 1995
M State of legal domicile: FL

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission or most significant activities: See Program Service Accomplishments.PDF; 2-7a Activities & Governance; 8-12 Revenue; 13-19 Expenses; 20-22 Net Assets or Fund Balances.

Part II Signature Block

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 Donna McGinnis Signature of officer Date
Donna McGinnis, President and CEO Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Jeffrey M Tuscan CPA Preparer's signature Date 11-10-2020 Check self-employed if PTIN P00184439 Firm's name Tuscan & Company, PA Firm's EIN Firm's address 12621 World Plaza Lane Bldg 55 Fort Myers FL 33907 Phone no. 239-333-2090

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:  
See Program Service Accomplishments.PDF

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ 6,647,325 including grants of \$ \_\_\_\_\_) (Revenue \$ 2,863,984)  
See Schedule O.

**4b** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4c** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4e** Total program service expenses ▶ 6,647,325

**Part IV Checklist of Required Schedules**

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a-1c detailing IRS filing and tax compliance information.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 16 regarding employee reporting, tax shelter transactions, foreign accounts, and charitable contributions.

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

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 5 columns: Question, Line Number, Yes, No. Rows include 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 5 columns: Question, Line Number, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed -> Florida
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records -> The Organization (239)643-7275, 4820 Bayshore Drive, Naples, FL 34112-7337

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

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A)<br>Name and title                                 | (B)<br>Average hours per week per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|---|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|   |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (1) Carl Crosetto<br>Chairman/Director                | 5.00  | X   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (2) Lisa Merritt<br>Vice Chairman/Director            | 5.00  | X   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (3) Deborah Russell<br>Treasurer/Director             | 2.00  | X   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (4) Eleanor B Chabraja<br>Secretary/Director          | 2.00  | X   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (5) Thomas McCann<br>Immediate Past Chairman/Director | 2.00  | X   |                       | X       |              |                              |        | 0  | 0   | 0   |
| (6) Jane P Berger<br>Director                         | 2.00  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (7) Adam D Crescenzi<br>Director                      | 2.00  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (8) Grace Evenstad<br>Director                        | 2.00  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (9) Leslie K .S. Fogg<br>Director                     | 2.00  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (10) Mark Goebel<br>Director                          | 2.00  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (11) Donna S Hall<br>Director                         | 2.00  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (12) Kathleen Kapnick<br>Director                     | 2.00  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (13) Mary Ann Bindley<br>Director                     | 2.00  | X   |                       |         |              |                              |        | 0  | 0   | 0   |
| (14) Marilyn Bartter<br>Director                      | 2.00  | X   |                       |         |              |                              |        | 0  | 0   | 0   |

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

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A)<br>Name and title                      | (B)<br>Average hours per week per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |         | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|---------|--|---|---|
|  |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former  |  |   |   |
| (1) John Buehler<br>Director               | 2.00  | X   |                       |         |              |                              | 0       | 0  | 0   |   |
| (2) Ronald Ciesla<br>Director              | 2.00  | X   |                       |         |              |                              | 0       | 0  | 0   |   |
| (3) Mitch Cordova<br>Director              | 2.00  | X   |                       |         |              |                              | 0       | 0  | 0   |   |
| (4) Cathy Funderburg<br>Director           | 2.00  | X   |                       |         |              |                              | 0       | 0  | 0   |   |
| (5) John Kallergis<br>Director             | 2.00  | X   |                       |         |              |                              | 0       | 0  | 0   |   |
| (6) Philip Leone<br>Director               | 2.00  | X   |                       |         |              |                              | 0       | 0  | 0   |   |
| (7) Gloria Messey<br>Director              | 2.00  | X   |                       |         |              |                              | 0       | 0  | 0   |   |
| (8) Ken Sumner<br>Director                 | 2.00  | X   |                       |         |              |                              | 0       | 0  | 0   |   |
| (9) Donna McGinnis<br>President/CEO        | 40.00   |   |                       | X       |              |                              | 266,210 | 0  | 38,293  |   |
| (10) Kim Olson<br>Director of Finance      | 40.00   |   |                       | X       |              |                              | 68,242  | 0  | 18,074  |   |
| (11) Kathy Connelly<br>VP & Chief of Staff | 40.00   |   |                       | X       |              |                              | 85,829  | 0  | 20,650  |   |
| (12) Andrea Nickrent<br>VP of Development  | 40.00   |   |                       | X       |              |                              | 87,494  | 0  | 10,712  |   |
| (13) Cindy Learned<br>VP of Philanthropy   | 40.00   |   |                       |         |              | X                            | 134,500 | 0  | 33,857  |   |
| (14) Chad Washburn<br>VP of Conservation   | 40.00   |   |                       |         |              | X                            | 125,493 | 0  | 22,679  |   |



**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

| (A)<br>Name and title  | (B)<br>Average hours per week per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|  |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| (15) Brian Galligan<br>VP of Horticulture                      | 40.00   |   |                       |         |              | X                            |        | 113,268  | 0   | 12,154  |
| (16) Gary Boivin<br>VP of Operations                           | 40.00   |   |                       |         |              | X                            |        | 103,600  | 0   | 22,259  |
| (17)   |   |   |                       |         |              |                              |        |  |   |   |
| (18)   |   |   |                       |         |              |                              |        |  |   |   |
| (19)   |   |   |                       |         |              |                              |        |  |   |   |
| (20)   |   |   |                       |         |              |                              |        |  |   |   |
| (21)   |   |   |                       |         |              |                              |        |  |   |   |
| (22)   |   |   |                       |         |              |                              |        |  |   |   |
| (23)   |   |   |                       |         |              |                              |        |  |   |   |
| (24)   |   |   |                       |         |              |                              |        |  |   |   |
| (25)   |   |   |                       |         |              |                              |        |  |   |   |
| <b>1b Subtotal</b>   |   |   |                       |         |              |                              |        |  |   |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |   |   |                       |         |              |                              |        |  |   |   |
| <b>d Total (add lines 1b and 1c)</b>                           |   |   |                       |         |              |                              |        | <b>984,636</b>   | <b>0</b>  | <b>178,678</b>  |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **5**

|   | Yes | No |
|---|-----|----|
| 3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>  |     | X  |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | X   |    |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>                       |     | X  |

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address                             | (B)<br>Description of services | (C)<br>Compensation |
|--|--------------------------------|---------------------|
| Artistic Science LLC, 1431 Rail Head Blvd. Suite #2, 34110   | Contractor                     | 217,490             |
| Gulf Coast Construction, 1044 6th Ave N, Naples, FL 34102    | Contractor                     | 597,012             |
| Standing Partnership, 1610 Des Peres Rd Suite 200, MO 63131  | Consulting                     | 236,951             |
| Bennett Thrasher LLP, 3300 Riverwood Pkwy, Atlanta, GA 30339 | Consulting                     | 236,543             |
| PK Studios Inc, 950 Encore Way Ste 103, Naples, FL 34110     | Architect                      | 210,210             |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **8**

**Part VIII Statement of Revenue**

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

|   |   |   | (A)<br>Total revenue | (B)<br>Related or exempt<br>function revenue | (C)<br>Unrelated<br>business revenue | (D)<br>Revenue excluded<br>from tax under<br>sections 512-514 |  |
|---|---|---|----------------------|--|--------------------------------------|---|--|
| Contributions, Gifts, Grants<br>and Other Similar Amounts | 1a  | Federated campaigns . . . . .   | 1a                   |  |                                      |   |  |
|   | b   | Membership dues . . . . .   | 1b                   | 2,111,508                                    |                                      |   |  |
|   | c   | Fundraising events . . . . .  | 1c                   | 1,002,062                                    |                                      |   |  |
|   | d   | Related organizations . . . . .   | 1d                   |  |                                      |   |  |
|   | e   | Government grants (contributions) . .   | 1e                   | 194,522                                      |                                      |   |  |
|   | f   | All other contributions, gifts, grants,<br>and similar amounts not included above           | 1f                   | 6,420,046                                    |                                      |   |  |
|   | g   | Noncash contributions included in<br>lines 1a-1f . . . . .                                  | 1g                   | \$ 25,251                                    |                                      |   |  |
|   | h   | <b>Total.</b> Add lines 1a-1f . . . . . ▶   |                      | 9,728,138                                    |                                      |   |  |
| Program Service<br>Revenue                                |   |   | Business Code        |  |                                      |   |  |
|   | 2a  | <b>Admissions</b>   | 900099               | 2,233,967                                    | 2,233,967                            |   |  |
|   | b   |   |                      |  |                                      |   |  |
|   | c   |   |                      |  |                                      |   |  |
|   | d   |   |                      |  |                                      |   |  |
|   | e   |   |                      |  |                                      |   |  |
|   | g   | <b>Total.</b> Add lines 2a-2f . . . . . ▶   |                      | 2,233,967                                    |                                      |   |  |
| Other Revenue   | 3   | Investment income (including dividends, interest, and<br>other similar amounts) . . . . . ▶ |                      | 118,022                                      |                                      | 118,022   |  |
|   | 4   | Income from investment of tax-exempt bond proceeds . . . ▶                                  |                      |  |                                      |   |  |
|   | 5   | Royalties . . . . . ▶   |                      |  |                                      |   |  |
|   | 6a  | Gross rents . . . . .   | (i) Real             |  |                                      |   |  |
|   |   |   | (ii) Personal        |  |                                      |   |  |
|   |   |   | 6a                   | 5,400  |                                      |   |  |
|   |   |   | 6b                   |  |                                      |   |  |
|   | 6c  | Rental income or (loss)   |                      | 5,400  |                                      |   |  |
|   | d   | Net rental income or (loss) . . . . . ▶   |                      | 5,400  |                                      | 5,400   |  |
|   | 7a  | Gross amount from<br>sales of assets<br>other than inventory                                | (i) Securities       |  |                                      |   |  |
|   |   |   | (ii) Other           |  |                                      |   |  |
|   |   |   | 7a                   |  |                                      |   |  |
|   |   |   | 7b                   | 119,143                                      |                                      |   |  |
|   | 7c  | Gain or (loss) . . . . .  | (119,143)            | (20,983)                                     |                                      |   |  |
| d   | Net gain or (loss) . . . . . ▶  |   | (140,126)            | (140,126)                                    |                                      |   |  |
| 8a  | Gross income from fundraising<br>events (not including \$ 1,002,062<br>of contributions reported on line<br>1c). See Part IV, line 18 . . . . . | 8a  | 172,757              |  |                                      |   |  |
| 8b  | Less: direct expenses . . . . .   | 8b  | 406,471              |  |                                      |   |  |
| c   | Net income or (loss) from fundraising events . . . . . ▶  |   | (233,714)            |  | (233,714)                            |   |  |
| 9a  | Gross income from gaming<br>activities, See Part IV, line 19 . . . . .  | 9a  |                      |  |                                      |   |  |
| 9b  | Less: direct expenses . . . . .   | 9b  |                      |  |                                      |   |  |
| c   | Net income or (loss) from gaming activities . . . . . ▶   |   |                      |  |                                      |   |  |
| 10a   | Gross sales of inventory, less<br>returns and allowances . . . . .  | 10a   | 1,020,988            |  |                                      |   |  |
| 10b   | Less: cost of goods sold . . . . .  | 10b   | 390,971              |  |                                      |   |  |
| c   | Net income or (loss) from sales of inventory . . . . . ▶  |   | 630,017              | 630,017                                      |                                      |   |  |
| Miscellaneous<br>Revenue                                  |   |   | Business Code        |  |                                      |   |  |
|   | 11a   | <b>Banquet &amp; Weddings</b>   | 721000               | 93,112                                       |                                      | 93,112  |  |
|   | b   | <b>Miscellaneous Income</b>   | 900099               | 283,548                                      |                                      | 283,548   |  |
|   | c   | <b>Consulting</b>   | 541610               | 20,651                                       |                                      | 20,651  |  |
|   | d   | All other revenue . . . . .   | 531120               | 39,957                                       |                                      | 39,957  |  |
| e   | <b>Total.</b> Add lines 11a-11d . . . . . ▶   |   | 437,268              |  |                                      |   |  |
| 12  | <b>Total revenue.</b> See instructions . . . . . ▶  |   | 12,778,972           | 2,723,858                                    | 153,720                              | 173,256   |  |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b> |   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|---|-----------------------|---------------------------------|--|-----------------------------|
| 1   | Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .  |                       |                                 |  |                             |
| 2   | Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .   |                       |                                 |  |                             |
| 3   | Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . .  |                       |                                 |  |                             |
| 4   | Benefits paid to or for members . . . . .   |                       |                                 |  |                             |
| 5   | Compensation of current officers, directors, trustees, and key employees . . . . .  | 885,762               | 710,459                         | 52,292                                 | 123,011                     |
| 6   | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .   |                       |                                 |  |                             |
| 7   | Other salaries and wages . . . . .  | 2,746,266             | 2,202,748                       | 162,129                                | 381,389                     |
| 8   | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .  | 141,147               | 113,212                         | 8,333                                  | 19,602                      |
| 9   | Other employee benefits . . . . .   | 345,789               | 277,353                         | 20,414                                 | 48,022                      |
| 10  | Payroll taxes . . . . .   | 276,945               | 222,134                         | 16,350                                 | 38,461                      |
| 11  | Fees for services (nonemployees):   |                       |                                 |  |                             |
| a   | Management . . . . .  |                       |                                 |  |                             |
| b   | Legal . . . . .   | 17,472                | 2,854                           | 9,542                                  | 5,076                       |
| c   | Accounting . . . . .  | 41,057                | 6,706                           | 22,422                                 | 11,929                      |
| d   | Lobbying . . . . .  |                       |                                 |  |                             |
| e   | Professional fundraising services. See Part IV, line 17 .   |                       |                                 |  |                             |
| f   | Investment management fees . . . . .  |                       |                                 |  |                             |
| g   | Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .  | 132,137               | 21,584                          | 72,162                                 | 38,391                      |
| 12  | Advertising and promotion . . . . .   | 327,818               | 311,198                         | 1,489                                  | 15,131                      |
| 13  | Office expenses . . . . .   | 224,478               | 150,503                         | 52,017                                 | 21,958                      |
| 14  | Information technology . . . . .  | 296,091               | 235,835                         | 17,300                                 | 42,956                      |
| 15  | Royalties . . . . .   |                       |                                 |  |                             |
| 16  | Occupancy . . . . .   | 328,429               | 316,442                         | 6,383                                  | 5,604                       |
| 17  | Travel . . . . .  | 44,753                | 21,845                          | 21,361                                 | 1,547                       |
| 18  | Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .  |                       |                                 |  |                             |
| 19  | Conferences, conventions, and meetings . . . . .  |                       |                                 |  |                             |
| 20  | Interest . . . . .  | 37,883                | 10,060                          | 27,823                                 |                             |
| 21  | Payments to affiliates . . . . .  |                       |                                 |  |                             |
| 22  | Depreciation, depletion, and amortization . . . . .   | 1,129,926             | 1,041,279                       | 46,332                                 | 42,315                      |
| 23  | Insurance . . . . .   | 123,252               | 112,463                         | 5,266                                  | 5,523                       |
| 24  | Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)   |                       |                                 |  |                             |
| a   | <b>Programs</b>   | 592,162               | 501,345                         | 21,331                                 | 69,486                      |
| b   | <b>Bank Charges</b>   | 138,219               | 129,273                         | 4,146                                  | 4,800                       |
| c   | <b>Printing</b>   | 114,126               | 70,795                          | 2,637                                  | 40,694                      |
| d   | <b>Plant and Garden Supplies</b>  | 172,049               | 171,990                         | 59                                     |                             |
| e   | All other expenses _____  | 32,063                | 17,247                          | 1,081                                  | 13,735                      |
| 25  | <b>Total functional expenses.</b> Add lines 1 through 24e. .  | 8,147,824             | 6,647,325                       | 570,869                                | 929,630                     |
| 26  | <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . . |                       |                                 |  |                             |

**Part X Balance Sheet**

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

|   |  | (A)                   |                       | (B)         |
|---|--|-----------------------|-----------------------|-------------|
|   |  | Beginning of year     |                       | End of year |
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing   | 736,978               | <b>1</b>              | 2,847,407   |
|   | <b>2</b> Savings and temporary cash investments  | 1,048,304             | <b>2</b>              | 2,763,362   |
|   | <b>3</b> Pledges and grants receivable, net  | 4,083,766             | <b>3</b>              | 5,350,351   |
|   | <b>4</b> Accounts receivable, net  | 21,134                | <b>4</b>              | 58,696      |
|   | <b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons |                       | <b>5</b>              |             |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)   |                       | <b>6</b>              |             |
|   | <b>7</b> Notes and loans receivable, net   |                       | <b>7</b>              |             |
|   | <b>8</b> Inventories for sale or use   | 121,818               | <b>8</b>              | 48,742      |
|   | <b>9</b> Prepaid expenses and deferred charges   | 242,756               | <b>9</b>              | 151,781     |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | <b>10a</b> 54,943,924 |                       |             |
|   | <b>b</b> Less: accumulated depreciation  | <b>10b</b> 12,687,443 | <b>10c</b> 43,384,143 | 42,256,481  |
|   | <b>11</b> Investments - publicly traded securities   |                       | <b>11</b>             |             |
|   | <b>12</b> Investments - other securities. See Part IV, line 11   | 5,104,733             | <b>12</b>             | 5,421,945   |
|   | <b>13</b> Investments - program-related. See Part IV, line 11  |                       | <b>13</b>             |             |
|   | <b>14</b> Intangible assets  |                       | <b>14</b>             |             |
|   | <b>15</b> Other assets. See Part IV, line 11   | 398,219               | <b>15</b>             | 751,991     |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) | 55,141,851   | <b>16</b>             | 59,650,756            |             |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses  | 638,575               | <b>17</b>             | 600,714     |
|   | <b>18</b> Grants payable   |                       | <b>18</b>             |             |
|   | <b>19</b> Deferred revenue   | 1,349,618             | <b>19</b>             | 922,382     |
|   | <b>20</b> Tax-exempt bond liabilities  |                       | <b>20</b>             |             |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D  |                       | <b>21</b>             |             |
|   | <b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons     |                       | <b>22</b>             |             |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties   | 1,500,793             | <b>23</b>             | 1,943,715   |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties   |                       | <b>24</b>             |             |
|   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D  |                       | <b>25</b>             |             |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25   | 3,488,986             | <b>26</b>             | 3,466,811   |
| <b>Net Assets or Fund Balances</b>                                  | <b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>  |                       |                       |             |
|   | <b>27</b> Net assets without donor restrictions  | 41,798,548            | <b>27</b>             | 43,763,500  |
|   | <b>28</b> Net assets with donor restrictions   | 9,854,317             | <b>28</b>             | 12,420,445  |
|   | <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>   |                       |                       |             |
|   | <b>29</b> Capital stock or trust principal, or current funds   |                       | <b>29</b>             |             |
|   | <b>30</b> Paid-in or capital surplus, or land, building, or equipment fund   |                       | <b>30</b>             |             |
|   | <b>31</b> Retained earnings, endowment, accumulated income, or other funds   |                       | <b>31</b>             |             |
|   | <b>32</b> Total net assets or fund balances  | 51,652,865            | <b>32</b>             | 56,183,945  |
| <b>33</b> Total liabilities and net assets/fund balances            | 55,141,851   | <b>33</b>             | 59,650,756            |             |

**Part XI Reconciliation of Net Assets**

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

|           |  |           |            |
|-----------|--|-----------|------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 12,778,972 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 8,147,824  |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | 4,631,148  |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | <b>4</b>  | 51,652,865 |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  | (100,068)  |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  |            |
| <b>7</b>  | Investment expenses  | <b>7</b>  |            |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |            |
| <b>9</b>  | Other changes in net assets or fund balances (explain on Schedule O)   | <b>9</b>  | 0          |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | <b>10</b> | 56,183,945 |

**Part XII Financial Statements and Reporting**

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

|           |   | Yes | No |
|-----------|---|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.   |     |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .<br>If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | X  |
| <b>b</b>  | Were the organization's financial statements audited by an independent accountant? . . . . .<br>If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                | X   |    |
| <b>c</b>  | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .<br>If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.   | X   |    |
| <b>3a</b> | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .  |     | X  |
| <b>b</b>  | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits . . . . .  |     |    |

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization

Employer identification number

Naples Botanical Garden Inc

65-0511429

**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)                                |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    |   |   |

**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) 2015  | (b) 2016  | (c) 2017  | (d) 2018  | (e) 2019  | (f) Total  |
|--|-----------|-----------|-----------|-----------|-----------|------------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .  | 4,754,366 | 4,983,344 | 8,197,909 | 8,683,627 | 9,728,138 | 36,347,384 |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .   |           |           |           |           |           |            |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .   |           |           |           |           |           |            |
| <b>4 Total.</b> Add lines 1 through 3 . . . . .  | 4,754,366 | 4,983,344 | 8,197,909 | 8,683,627 | 9,728,138 | 36,347,384 |
| <b>5</b> 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) . . . . . |           |           |           |           |           | 2,321,074  |
| <b>6 Public support.</b> Subtract line 5 from line 4   |           |           |           |           |           | 34,026,310 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2015  | (b) 2016  | (c) 2017  | (d) 2018  | (e) 2019  | (f) Total  |
|---|-----------|-----------|-----------|-----------|-----------|------------|
| <b>7</b> Amounts from line 4 . . . . .  | 4,754,366 | 4,983,344 | 8,197,909 | 8,683,627 | 9,728,138 | 36,347,384 |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .   | 64,284    | 76,106    | 104,066   | 146,876   | 123,422   | 514,754    |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .   |           |           |           | 45,272    | 153,720   | 198,992    |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .   | 173,628   | 209,503   | 507,450   | 402,692   | 456,305   | 1,749,578  |
| <b>11 Total support.</b> Add lines 7 through 10 . . . . .   |           |           |           |           |           | 38,810,708 |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .   |           |           |           |           | 12        | 19,839,374 |
| <b>13 First five years.</b> 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 <b>stop here</b> . . . . . ▶ <input type="checkbox"/> |           |           |           |           |           |            |

**Section C. Computation of Public Support Percentage**

|  |           |         |
|--|-----------|---------|
| <b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .   | <b>14</b> | 87.67 % |
| <b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 . . . . .   | <b>15</b> | 91.90 % |
| <b>16a 33 1/3% support test - 2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization. . . . . ▶ <input checked="" type="checkbox"/>   |           |         |
| <b>b 33 1/3% support test - 2018.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>  |           |         |
| <b>17a 10%-facts-and-circumstances test - 2019.</b> 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 <b>stop here</b> . 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>b 10%-facts-and-circumstances test - 2018.</b> 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 <b>stop here</b> . 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>18 Private foundation.</b> 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

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.)

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2018 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2018 Schedule A, Part III, line 17. 18 %

19a 33 1/3% support tests - 2019. 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 - 2018. 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 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> 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>  |     |    |
| <b>2</b> 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>   |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>   |     |    |
| <b>b</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>   |     |    |
| <b>c</b> 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>  |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>  |     |    |
| <b>b</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>  |     |    |
| <b>c</b> 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>   |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) 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>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?  |     |    |
| <b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?   |     |    |
| <b>6</b> 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>  |     |    |
| <b>7</b> 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>  |     |    |
| <b>8</b> 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>  |     |    |
| <b>9a</b> 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>b</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>  |     |    |
| <b>c</b> 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>   |     |    |
| <b>10a</b> 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 10b below.</i>   |     |    |
| <b>b</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 |
|--|-----|----|
| <b>11</b> Has the organization accepted a gift or contribution from any of the following persons?  |     |    |
| <b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? |     |    |
| <b>b</b> A family member of a person described in (a) above?   |     |    |
| <b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .                                       |     |    |

**Section B. Type I Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. |     |    |
| <b>2</b> 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.   |     |    |

**Section C. Type II Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> 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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). |     |    |

**Section D. All Type III Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> 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? |     |    |
| <b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).   |     |    |
| <b>3</b> By reason of the relationship described in (2), 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.  |     |    |

**Section E. Type III Functionally Integrated Supporting Organizations**

|   |     |    |
|---|-----|----|
| <b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).  |     |    |
| <b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.   |     |    |
| <b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.  |     |    |
| <b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).  |     |    |
| <b>2</b> Activities Test. <b>Answer (a) and (b) below.</b>  | Yes | No |
| <b>a</b> 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 <b>Part VI</b> 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. |     |    |
| <b>b</b> Did the activities described in (a) 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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.  |     |    |
| <b>3</b> Parent of Supported Organizations. <b>Answer (a) and (b) below.</b>  |     |    |
| <b>a</b> 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? Provide details in <b>Part VI</b> .   |     |    |
| <b>b</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 <b>Part VI</b> the role played by the organization in this regard.   |     |    |

**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.

| <b>Section A - Adjusted Net Income</b> |  | (A) Prior Year | (B) Current Year<br>(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                                      | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)  | 8              |                                |

| <b>Section B - Minimum Asset Amount</b>   |   | (A) Prior Year | (B) Current Year<br>(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   | <b>Total</b> (add lines 1a, 1b, and 1c)   | 1d             |                                |
| e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):                                   |   |                |                                |
| 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 1-1/2% 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 .035.  | 6              |                                |
| 7   | Recoveries of prior-year distributions  | 7              |                                |
| 8   | <b>Minimum Asset Amount</b> (add line 7 to line 6)  | 8              |                                |

| <b>Section C - Distributable Amount</b> |   |   | Current Year |
|---|---|---|--------------|
| 1                                       | Adjusted net income for prior year (from Section A, line 8, Column A)   | 1 |              |
| 2                                       | Enter 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                                       | <b>Distributable Amount.</b> 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). |   |              |

**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  |              |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity              |              |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations  |              |
| 4 Amounts paid to acquire exempt-use assets  |              |
| 5 Qualified set-aside amounts (prior IRS approval required)  |              |
| 6 Other distributions (describe in <b>Part VI</b> ). See instructions.   |              |
| 7 <b>Total annual distributions.</b> Add lines 1 through 6.  |              |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions. |              |
| 9 Distributable amount for 2019 from Section C, line 6   |              |
| 10 Line 8 amount divided by line 9 amount  |              |

| Section E - Distribution Allocations (see instructions)   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2019 | (iii)<br>Distributable<br>Amount for 2019 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2019 from Section C, line 6  |                             |  |   |
| 2 Underdistributions, if any, for years prior to 2019 (reasonable cause required - explain in <b>Part VI</b> ). See instructions.   |                             |  |   |
| 3 Excess distributions carryover, if any, to 2019   |                             |  |   |
| <b>a</b> From 2014 . . . . .  |                             |  |   |
| <b>b</b> From 2015 . . . . .  |                             |  |   |
| <b>c</b> From 2016 . . . . .  |                             |  |   |
| <b>d</b> From 2017 . . . . .  |                             |  |   |
| <b>e</b> From 2018 . . . . .  |                             |  |   |
| <b>f</b> <b>Total</b> of lines 3a through e   |                             |  |   |
| <b>g</b> Applied to underdistributions of prior years   |                             |  |   |
| <b>h</b> Applied to 2019 distributable amount   |                             |  |   |
| <b>i</b> Carryover from 2014 not applied (see instructions)   |                             |  |   |
| <b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.  |                             |  |   |
| 4 Distributions for 2019 from Section D, line 7: \$   |                             |  |   |
| <b>a</b> Applied to underdistributions of prior years   |                             |  |   |
| <b>b</b> Applied to 2019 distributable amount   |                             |  |   |
| <b>c</b> Remainder. Subtract lines 4a and 4b from 4.  |                             |  |   |
| 5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions. |                             |  |   |
| 6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.                        |                             |  |   |
| 7 <b>Excess distributions carryover to 2020.</b> Add lines 3j and 4c.   |                             |  |   |
| 8 Breakdown of line 7:  |                             |  |   |
| <b>a</b> Excess from 2015 . . . .   |                             |  |   |
| <b>b</b> Excess from 2016 . . . .   |                             |  |   |
| <b>c</b> Excess from 2017 . . . .   |                             |  |   |
| <b>d</b> Excess from 2018 . . . .   |                             |  |   |
| <b>e</b> Excess from 2019 . . . .   |                             |  |   |



**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

OMB No. 1545-0047

**2019**

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**  
▶ **Go to *www.irs.gov/Form990* for the latest information.**

|  |   |
|--|---|
| Name of the organization<br><b>Naples Botanical Garden Inc</b> | Employer identification number<br><b>65-0511429</b> |
|--|---|

**Organization type** (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

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

|  |   |
|--|---|
| Name of organization<br><b>Naples Botanical Garden Inc</b> | Employer identification number<br><b>65-0511429</b> |
|--|---|

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions | (d)<br>Type of contribution  |
|------------|--|----------------------------|--|
| 1          | John E Vanderberg<br><br>9312 Sweetgrass Way<br><br>Naples, FL 34108         | \$ 232,894                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
| 2          | Juliet C Sproul<br><br>2490 Cour Jasmin Unit 502<br><br>Naples, FL 34105     | \$ 494,923                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
| 3          | Catherine K Ware<br><br>136 Moorings Park Dr Apt 202<br><br>Naples, FL 34105 | \$ 500,000                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
| 4          | David B Smith<br><br>225 Gulf Shore Blvd N<br><br>Naples, FL 34102           | \$ 1,605,770               | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input checked="" type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| _____      | _____<br><br>_____<br><br>_____  | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)                       |
| _____      | _____<br><br>_____<br><br>_____  | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)                       |

|  |   |
|--|---|
| Name of organization<br><b>Naples Botanical Garden Inc</b> | Employer identification number<br><b>65-0511429</b> |
|--|---|

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br><small>(See instructions)</small> | (d)<br>Date received |
|---------------------------|--|---|----------------------|
| 4                         | <u>Securities</u><br><hr/><br><hr/><br><hr/> | \$ 551,670  | 06-30-2020           |
| _____                     | <hr/><br><hr/><br><hr/>                      | \$ _____  | _____                |
| _____                     | <hr/><br><hr/><br><hr/>                      | \$ _____  | _____                |
| _____                     | <hr/><br><hr/><br><hr/>                      | \$ _____  | _____                |
| _____                     | <hr/><br><hr/><br><hr/>                      | \$ _____  | _____                |
| _____                     | <hr/><br><hr/><br><hr/>                      | \$ _____  | _____                |
| _____                     | <hr/><br><hr/><br><hr/>                      | \$ _____  | _____                |
| _____                     | <hr/><br><hr/><br><hr/>                      | \$ _____  | _____                |



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

2019

Attach to Form 990.

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization: Naples Botanical Garden Inc; Employer identification number: 65-0511429

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form for Part II with multiple questions (1-9) regarding conservation easements, including checkboxes for public use, natural habitat, open space, and a table for line 2(d) with values 4 and 89.00.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form for Part III with questions 1a, 1b, and 2 regarding collections of art and historical treasures, including revenue and asset reporting.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other Public Education
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . . .  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |   | Amount |
|---|--------|
| c Beginning balance . . . . .             | 1c     |
| d Additions during the year . . . . .     | 1d     |
| e Distributions during the year . . . . . | 1e     |
| f Ending balance . . . . .                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . . .  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII . . . . .

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance . . . . .                     | 5,104,733        | 4,591,078      | 4,248,614          | 3,187,125            | 2,888,555           |
| b Contributions . . . . .                                  | 677,634          | 600,382        | 197,350            | 732,336              | 36,935              |
| c Net investment earnings, gains, and losses . . . . .     | (121,741)        | 102,773        | 295,114            | 479,153              | 282,371             |
| d Grants or scholarships . . . . .                         | 238,681          |                |                    |                      |                     |
| e Other expenditures for facilities and programs . . . . . |                  | 189,500        | 150,000            | 150,000              |                     |
| f Administrative expenses . . . . .                        |                  |                |                    |                      | 20,736              |
| g End of year balance . . . . .                            | 5,421,945        | 5,104,733      | 4,591,078          | 4,248,614            | 3,187,125           |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ 13.00 %
  - b Permanent endowment ▶ 18.00 %
  - c Term endowment ▶ 69.00 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations . . . . .  | 3a(i)  | X  |
| (ii) Related organizations . . . . .   | 3a(ii) | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land . . . . .  |                                      | 6,758,478                       |                              | 6,758,478      |
| b Buildings . . . . .  |                                      | 43,730,961                      | 9,876,539                    | 33,854,422     |
| c Leasehold improvements . . . . .   |                                      |                                 |                              |                |
| d Equipment . . . . .  |                                      | 2,863,166                       | 2,280,141                    | 583,025        |
| e Other . . . . . <b>STMD1E</b>  |                                      | 1,591,319                       | 530,763                      | 1,060,556      |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . . ▶ |                                      |                                 |                              | 42,256,481     |

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category<br>(including name of security)              | (b) Book value   | (c) Method of valuation:<br>Cost or end-of-year market value |
|--|------------------|--|
| (1) Financial derivatives . . . . .  |                  |  |
| (2) Closely-held equity interests . . . . .  |                  |  |
| (3) Other  |                  |  |
| (A) <b>Beneficial Interest</b>   | <b>5,421,945</b> | <b>Cost</b>  |
| (B)  |                  |  |
| (C)  |                  |  |
| (D)  |                  |  |
| (E)  |                  |  |
| (F)  |                  |  |
| (G)  |                  |  |
| (H)  |                  |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.). . . . . ▶ | <b>5,421,945</b> |  |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment  | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|--|----------------|--|
| (1)  |                |  |
| (2)  |                |  |
| (3)  |                |  |
| (4)  |                |  |
| (5)  |                |  |
| (6)  |                |  |
| (7)  |                |  |
| (8)  |                |  |
| (9)  |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.). . . . . ▶ |                |  |

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description  | (b) Book value |
|--|----------------|
| (1) <b>Construction in Progress</b>  | <b>751,991</b> |
| (2)  |                |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.). . . . . ▶ | <b>751,991</b> |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability  | (b) Book value |  |
|--|----------------|--|
| (1) Federal income taxes   |                |  |
| (2)  |                |  |
| (3)  |                |  |
| (4)  |                |  |
| (5)  |                |  |
| (6)  |                |  |
| (7)  |                |  |
| (8)  |                |  |
| (9)  |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.). . . . . ▶ |                |  |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. . . . .

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|          |  |           |           |                   |
|----------|--|-----------|-----------|-------------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                       |           | <b>1</b>  | <b>13,094,613</b> |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                                      |           |           |                   |
| <b>a</b> | Net unrealized gains (losses) on investments . . . . .   | <b>2a</b> | (100,068) |                   |
| <b>b</b> | Donated services and use of facilities . . . . .   | <b>2b</b> | 24,738    |                   |
| <b>c</b> | Recoveries of prior year grants . . . . .  | <b>2c</b> |           |                   |
| <b>d</b> | Other (Describe in Part XIII.) . . . . .   | <b>2d</b> | 390,971   |                   |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .  | <b>2e</b> |           | 315,641           |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   |           | <b>3</b>  | <b>12,778,972</b> |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                                     |           |           |                   |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                               | <b>4a</b> |           |                   |
| <b>b</b> | Other (Describe in Part XIII.) . . . . .   | <b>4b</b> |           |                   |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .  | <b>4c</b> |           |                   |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . . |           | <b>5</b>  | <b>12,778,972</b> |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|          |   |           |          |                  |
|----------|---|-----------|----------|------------------|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                      |           | <b>1</b> | <b>8,563,533</b> |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:   |           |          |                  |
| <b>a</b> | Donated services and use of facilities . . . . .  | <b>2a</b> | 24,738   |                  |
| <b>b</b> | Prior year adjustments . . . . .  | <b>2b</b> |          |                  |
| <b>c</b> | Other losses . . . . .  | <b>2c</b> |          |                  |
| <b>d</b> | Other (Describe in Part XIII.) . . . . .  | <b>2d</b> | 390,971  |                  |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   | <b>2e</b> |          | 415,709          |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  |           | <b>3</b> | <b>8,147,824</b> |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:  |           |          |                  |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                                | <b>4a</b> |          |                  |
| <b>b</b> | Other (Describe in Part XIII.) . . . . .  | <b>4b</b> |          |                  |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .   | <b>4c</b> |          |                  |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . . |           | <b>5</b> | <b>8,147,824</b> |

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

01. Easement policy or policies (Part II, line 5)

Easements are inspected at least annually. Exotic vegetation as defined by County code is removed.  
 Preserves shall be maintained in their natural state and are kept free of refuse and debris. Annual monitoring reports are prepared.

**Part XIII** Supplemental Information (continued)

## 02. Reports conservation easements (Part II, line 9)

Easements are included in "Land" on the balance sheet and their maintenance is covered in salaries for staff and independent contractors, as well as contracted monitoring.

## 03. Collections descriptions (Part III, line 4)

We hold, as part of our collections, plants that are botanically, horticulturally and culturally significant to S Florida and the tropical region of the world. In addition to providing a nice place to relax, our plant displays provide an educational resource to the community as examples of plants that are proven to grow well in the S Florida climate. We also have various thematic collections that either provide an example of plants from other tropical habitats around the world or that are important culturally to the peoples or development of various tropical region. Botanically we also hold collections of plants from a variety of taxonomic groups that can be used by scientists or plant enthusiasts to study and compare the differences and relationships between plants and the habitats in which they grow. As an institution we record data related to the provenance, care and history of the collections which we can in turn use to make decisions about how the knowledge that we gain about these plants can benefit the community thorough botanical and horicultural outreach and educational programs.

## 04. Endowment funds intended uses (Part V, line 4)

Funding of current year operations and FGCU scholarship (Dorothy Rygh Endowment).

## 05. Other revenues not included on Form 990 (Part XI, line 2d)

Cost of goods sold, \$390,971, is reported in the Statement of Functional Expenses in the audited financial statements but reported on the tax return in Part VIII Statement of Revenue.

## 06. Other expenses not included on Form 990 (Part XII, line 2d)

Cost of goods sold, \$390,971, is reported in the Statement of Functional Expenses in the audited

**Part XIII** Supplemental Information (continued)

financial statements but reported on the tax return in Part VIII Statement of Revenue.

07. Footnote for uncertain tax position under FIN 48 (Part X)

The Financial Accounting Standards Board has issued guidance on accounting for uncertainty in income taxes and the Garden has adopted this guidance. The Garden has evaluated its tax positions and any estimates utilized in its tax returns, and concluded that it has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. Interest and penalties associated with uncertain tax positions will be recognized in income tax expense, if required.



**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                |
|-----------------|--|---|-------------------------|-------------------------------|---------------------------------|
|                 |  | <u>Hats in Gard</u><br>(event type)                                     | <u></u><br>(event type) | <u>None</u><br>(total number) | (add col. (a) through col. (c)) |
| Revenue         | 1  | Gross receipts . . . . .  | 1,174,819               |                               | 1,174,819                       |
|                 | 2  | Less: Contributions . . . . .   | 1,002,062               |                               | 1,002,062                       |
|                 | 3  | Gross income (line 1 minus line 2) . . . . .                            | 172,757                 |                               | 172,757                         |
| Direct Expenses | 4  | Cash prizes . . . . .   |                         |                               |                                 |
|                 | 5  | Noncash prizes . . . . .  |                         |                               |                                 |
|                 | 6  | Rent/facility costs . . . . .   | 218,207                 |                               | 218,207                         |
|                 | 7  | Food and beverages . . . . .  | 78,186                  |                               | 78,186                          |
|                 | 8  | Entertainment . . . . .   | 1,550                   |                               | 1,550                           |
|                 | 9  | Other direct expenses . . . . .   | 108,528                 |                               | 108,528                         |
|                 | 10   | Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶ |                         |                               | 406,471                         |
| 11              | Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶ |   |                         | (233,714)                     |                                 |

**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 col. (a) through col. (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 _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><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: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? . . . . .  Yes  No  
 b If "Yes," explain: \_\_\_\_\_



**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

Open to Public Inspection

Name of the organization

Naples Botanical Garden Inc

Employer identification number

65-0511429

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? . . . . .

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? . . . . .
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .
- c** Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? . . . . .
  - b** Any related organization? . . . . .
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? . . . . .
  - b** Any related organization? . . . . .
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III . . . . .

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .

|           | Yes | No |
|-----------|-----|----|
|           |     |    |
| <b>1b</b> |     |    |
| <b>2</b>  |     |    |
|           |     |    |
| <b>4a</b> |     | X  |
| <b>4b</b> |     | X  |
| <b>4c</b> |     | X  |
|           |     |    |
| <b>5a</b> |     | X  |
| <b>5b</b> |     | X  |
|           |     |    |
| <b>6a</b> |     | X  |
| <b>6b</b> |     | X  |
|           |     |    |
| <b>7</b>  |     | X  |
|           |     |    |
| <b>8</b>  |     | X  |
|           |     |    |
| <b>9</b>  |     |    |

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title                    |      | (B) Breakdown of W-2 and/or 1099-MISC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|---------------------------------------|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
|                                       |      | (i) Base compensation                              | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |  |                         |                                 |   |
| Donna McGinnis<br>1 President/CEO     | (i)  | 254,856  | 0                                   | 11,354                              | 15,831   | 22,462                  | 304,503                         | 0   |
|                                       | (ii) | 0  | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| Cindy Learned<br>2 VP of Philanthropy | (i)  | 134,500  | 0                                   | 0                                   | 16,450   | 17,407                  | 168,357                         | 0   |
|                                       | (ii) | 0  | 0                                   | 0                                   | 0  | 0                       | 0                               | 0   |
| 3                                     | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 4                                     | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 5                                     | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 6                                     | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 7                                     | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 8                                     | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 9                                     | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 10                                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 11                                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 12                                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 13                                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 14                                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 15                                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |
| 16                                    | (i)  |  |                                     |                                     |  |                         |                                 |   |
|                                       | (ii) |  |                                     |                                     |  |                         |                                 |   |

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

**Naples Botanical Garden Inc**

**65-0511429**

**Part I Types of Property**

|  | (a)<br>Check if<br>applicable | (b)<br>Number of contributions or<br>items contributed | (c)<br>Noncash contribution<br>amounts reported on<br>Form 990, Part VIII, line 1g | (d)<br>Method of determining<br>noncash contribution amounts |
|--|-------------------------------|--|--|--|
| 1 Art - Works of art . . . . .   |                               |  |  |  |
| 2 Art - Historical treasures . . . . .                                       |                               |  |  |  |
| 3 Art - Fractional interests . . . . .                                       |                               |  |  |  |
| 4 Books and publications . . . . .   |                               |  |  |  |
| 5 Clothing and household<br>goods . . . . .                                  |                               |  |  |  |
| 6 Cars and other vehicles . . . . .  |                               |  |  |  |
| 7 Boats and planes . . . . .   |                               |  |  |  |
| 8 Intellectual property . . . . .  |                               |  |  |  |
| 9 Securities - Publicly traded . . . . .                                     | X                             |  | 1,893,009  | Market value   |
| 10 Securities - Closely held stock . . . . .                                 |                               |  |  |  |
| 11 Securities - Partnership, LLC,<br>or trust interests . . . . .            |                               |  |  |  |
| 12 Securities - Miscellaneous . . . . .                                      |                               |  |  |  |
| 13 Qualified conservation<br>contribution - Historic<br>structures . . . . . |                               |  |  |  |
| 14 Qualified conservation<br>contribution - Other . . . . .                  |                               |  |  |  |
| 15 Real estate - Residential . . . . .                                       |                               |  |  |  |
| 16 Real estate - Commercial . . . . .  |                               |  |  |  |
| 17 Real estate - Other . . . . .   |                               |  |  |  |
| 18 Collectibles . . . . .  |                               |  |  |  |
| 19 Food inventory . . . . .  |                               |  |  |  |
| 20 Drugs and medical supplies . . . . .                                      |                               |  |  |  |
| 21 Taxidermy . . . . .   |                               |  |  |  |
| 22 Historical artifacts . . . . .  |                               |  |  |  |
| 23 Scientific specimens . . . . .  |                               |  |  |  |
| 24 Archeological artifacts . . . . .   |                               |  |  |  |
| 25 Other ▶ (Jewelry )  | X                             |  | 15,000   | Market value   |
| 26 Other ▶ (Accomodations )  | X                             |  | 4,489  | Market value   |
| 27 Other ▶ (Catering )   | X                             |  | 5,760  | Market value   |
| 28 Other ▶ ( )   |                               |  |  |  |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . . **29**

|   | Yes | No |
|---|-----|----|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? . . . . . |     | X  |
| b If "Yes," describe the arrangement in Part II.  |     |    |
| 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? . . . . .   | X   |    |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .  | X   |    |
| b If "Yes," describe in Part II.  |     |    |
| 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.   |     |    |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2019

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

**Naples Botanical Garden Inc**

Employer identification number

**65-0511429**

**01. Form 990 governing body review (Part VI, line 11)**

The return is prepared by the independent accountant and then reviewed by the Director of Finance. The Executive Committee receives the Form 990 electronically via email and then approves the return. A copy of the Form 990 is then emailed to the entire Board of Directors prior to filing with the IRS for their feedback.

**02. Conflict of interest policy compliance (Part VI, line 12c)**

During meetings when a vote is taken there is a call for abstentions due to conflict. Members are also required to complete, attest and sign annual conflict of interest forms.

**03. CEO, executive director, top management comp (Part VI, line 15a)**

Comparable salaries in the industry, market and not for profits are reviewed by the Executive Committee along with experience, performance and goals accomplished regarding the employee whose compensation is being determined. The deliberation of the compensation of the top management official is recorded in the minutes of the Executive Committee. The Chairman advises the CFO of any compensation approved by the Executive Committee.

**04. Other officer or key employee compensation (Part VI, line 15b)**

Comparable salaries in the industry, market and not for profits are reviewed by the Executive Committee along with experience, performance and goals accomplished regarding the officer or key employee whose compensation is being determined. The deliberation of the compensation of the top management official is recorded in the minutes of the Executive Committee. The Chairman advises the CFO of any compensation approved by the Executive Committee.

Name of the organization

Employer identification number

Naples Botanical Garden Inc

65-0511429

**05. Governing documents, etc, available to public (Part VI, line 19)**

Governing documents, conflict of interest policy and financial statements are made available to the public upon request.

**06. General explanation attachment**

Form 990, Part VI Section A, Line 1:

The Executive Committee of The Naples Botanical Garden is made up of the Officers of the Board of Directors and has the complete authority of the Board between general meetings. All decisions made by the committee are ratified by the Board at the next general meeting.

**Part III Achievements -**

Naples Botanical Garden creates beautiful displays highlighting rare and valuable scientific specimens, creating an environment rich with opportunities to learn. It provides formal and informal environmental education efforts for all ages, abilities and backgrounds with a goal of measurable behavior change. The entire campus is used as an outdoor classroom. Audiences include citizens, tourists, schools, community organizations, local governments, and professionals in the fields of stormwater management, land management, landscape architecture, golf course management, and homeowners' association management.

Naples Botanical Garden develops plant-based environmental solutions for the most threatened ecosystems in Florida and the tropical world. The living collection continues to grow with a focus on plant diversity, genetic diversity, known provenance (especially wild provenance), conservation status, and those that are or could be food sources. Priorities in Florida include developing research-based solutions for rebuilding resilient urban forests, strengthening beaches and landscaping for clean water.