

Return of Organization Exempt From Income Tax

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.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

| | | | |
|--|--|--|---|
| A For the 2016 calendar year, or tax year beginning _____, and ending _____ | | | |
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization BOYS AND GIRLS CLUBS OF THE EM Doing business as COAST INC Number and street (or P.O. box if mail is not delivered to street address) Room/suite 923 DENTON BLVD City or town State ZIP code FORT WALTON BEACH FL 32547 Foreign country name Foreign province/state/county Foreign postal code | | D Employer identification number 59-1267050 E Telephone number 850-862-1616 G Gross receipts \$ 3770127. |
| | F Name and address of principal officer: SHERVIN RASSA 923 DENTON BLV FORT WALTON FL 32547 | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) |
| | I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | H(c) Group exemption number ▶ |
| | J Website: ▶ WWW.BGCEC.COM | | |
| | K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | | L Year of formation: _____ |
| | M State of legal domicile: _____ | | |

| Part I Summary | | | |
|-----------------------------|-----|---|-------------------|
| Activities & Governance | 1 | Briefly describe the organization's mission or most significant activities: <u>TO INSPIRE AND EMPOWER ALL YOUNG PEOPLE TO ACHIEVE THEIR FULL POTENTIAL.</u> | |
| | 2 | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | |
| | 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 10 |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 10 |
| | 5 | Total number of individuals employed in calendar year 2016 (Part V, line 2a) | 5 177 |
| | 6 | Total number of volunteers (estimate if necessary) | 6 |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a |
| | b | Net unrelated business taxable income from Form 990-T, line 34 | 7b |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | 2529485. 2733110. |
| | 9 | Program service revenue (Part VIII, line 2g) | 937265. 925268. |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | -15128. 528. |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 75713. 40438. |
| | 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 3527335. 3699344. |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 1943857. 1979555. |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | |
| | b | Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>96725.</u> | |
| | 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 2213795. 1836698. |
| | 18 | Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 4157652. 3816253. |
| Net Assets or Fund Balances | 19 | Revenue less expenses. Subtract line 18 from line 12 | -630317. -116909. |
| | 20 | Total assets (Part X, line 16) | 811671. 664130. |
| | 21 | Total liabilities (Part X, line 26) | 310760. 258034. |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 500911. 406096. |

| 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 | Signature of officer <u>SHERVIN RASSA</u> Type or print name and title | Date <u>06/06/2017</u> CEO | | |
| | | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed PTIN |
| | EDWARD S COWEN JR CPA | EDWARD S COWEN | 05/12/2011 | P00063731 |
| | Firm's name ▶ COASTAL ACCOUNTING OF NW FL | Firm's EIN ▶ 20-3857349 | | |
| | Firm's address ▶ 1150 AIRPORT RD UNIT DESTIN FL 32541 | Phone no. 850-654-9235 | | |

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. ☐ Yes ☒ No**1** Briefly describe the organization's mission:

BOYS AND GIRLS CLUBS OF THE EMERALD COAST INC IS A NOT-FOR-PROFIT CORPORATION ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA AS OF JUNE 13, 1967 FOR THE PURPOSE OF PROMOTING HEALTH, SOCIAL,

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 \$ 3212525. including grants of \$) (Revenue \$ 925268.)

RECREATION SERVICES FOR APPROXIMATELY 2,000 BOYS AND GIRLS
 - ACADEMIC SUCCESS-- WE CONCENTRATE ON ON-TIME GRADE PROGRESSION AND ALL MEMBERS GRADUATE HIGH SCHOOL WITH A PLAN FOR THEIR FUTURE.
 - HEALTHY LIFESTYLES-- WE PROVIDE DRUG AND ALCOHOL EDUCATION, AS WELL AS EDUCATION ON GOOD DECISION MAKING SKILLS AND LEADING UNSEDENTARY LIFESTYLES.
 - GOOD CHARACTER/CITIZENSHIP -- YOUTH ARE GOOD STEWARDS IN THE COMMUNITY, PARTICIPATE IN COMMUNITY SERVICE ACTIVITIES AND BULLYING PREVENTION PROGRAMS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 3212525.

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> | 1 X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? | 2 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> | 3 | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | 4 | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> | 5 | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | 6 | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | 7 | 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> | 8 | 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> | 9 | X |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> | 10 | X |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | |
| 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> | 11a X | |
| b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> | 11b | 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> | 11c | 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> | 11d | 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> | 11e | 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> | 11f | 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> | 12a | 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> | 12b X | |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | 13 | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | 14a | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> | 14b | 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> | 15 | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> | 16 | 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> | 17 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> | 18 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> | 19 | X |

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|--|-----|----|
| 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 |
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | | X |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> | | X |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | | X |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> | | X |
| 26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> | | X |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions): | | |
| a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | X | |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | | X |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | X | |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | X |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O. | X | |

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

| | | Yes | No |
|---|--|------------|-----|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 1a | |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1b | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | X |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a | 177 |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | X |
| Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions) | | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O | 3b | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | X |
| b | If "Yes," enter the name of the foreign country: ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | X |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | 8 | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| a | Gross income from members or shareholders | 11a | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? | 13a | |
| Note. See the instructions for additional information the organization must report on Schedule O. | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | |
| c | Enter the amount of reserves on hand | 13c | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | 14b | |

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

| | | Yes | No |
|---|--------------|-----|----|
| 1a Enter the number of voting members of the governing body at the end of the tax year | 1a 10 | | |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | | | |
| b Enter the number of voting members included in line 1a, above, who are independent | 1b 10 | | |
| 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | | X |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? | 3 | | X |
| 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | X |
| 5 Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | X |
| 6 Did the organization have members or stockholders? | 6 | | X |
| 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | 7a | | X |
| b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | 7b | | X |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| a The governing body? | 8a | X | |
| b Each committee with authority to act on behalf of the governing body? | 8b | X | |
| 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | 9 | | X |

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ►

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in 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 850-862-1616
 923 DENTON BLVD FORT WALTON BEA FL 32547

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) 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) SHERVIN RASSA CEO | 40 | X | | X | | | | 120966.0 | | 0 |
| (2) THERI ISAACS CHAIR | 10 | X | | X | | | | 0 | 0 | 0 |
| (3) TODD WILKINSON TREASURER | 10 | X | | X | | | | 0 | 0 | 0 |
| (4) DAVID ALLEN DIRECTOR | 5 | X | | | | | | 0 | 0 | 0 |
| (5) PHIL HIGGINS SECRETARY | 5 | X | | X | | | | 0 | 0 | 0 |
| (6) MIKE WEIMORTS DIRECTOR | 5 | X | | | | | | 0 | 0 | 0 |
| (7) BRUCE RAVAN DIRECTOR | 5 | X | | | | | | 0 | 0 | 0 |
| (8) JASON FLOYD DIRECTOR | 5 | X | | | | | | 0 | 0 | 0 |
| (9) CLINT ADEN DIRECTOR | 5 | X | | | | | | 0 | 0 | 0 |
| (10) DORIS COFFEE DIRECTOR | 5 | X | | | | | | 0 | 0 | 0 |
| (11) | | | | | | | | | | |
| (12) | | | | | | | | | | |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) 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) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |
| 1b Sub-total | | | | | | | | 120966. | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | 120966. | | |

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 ▶

| | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director, or 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) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

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 ▶

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII. ☐

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|---|--|---|----------------------|--|---|--|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns | 1a | | | |
| | b | Membership dues | 1b | | | |
| | c | Fundraising events | 1c | | | |
| | d | Related organizations | 1d | 1210098. | | |
| | e | Government grants (contributions) | 1e | 368815. | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 1154197. | | |
| | g | Noncash contributions included in lines 1a-1f: \$ 973655. | | | | |
| | h | Total. Add lines 1a-1f ▶ | | 2733110. | | |
| | Program Service Revenue | Business Code | | | | |
| 2a | | PROGRAM FEES | 713990 | 925268. | 925268. | |
| b | | | | | | |
| c | | | | | | |
| d | | | | | | |
| e | | | | | | |
| f | | All other program service revenue | | | | |
| g | Total. Add lines 2a-2f ▶ | | 925268. | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) ▶ | | 528. | 528. | |
| | 4 | Income from investment of tax-exempt bond proceeds ▶ | | | | |
| | 5 | Royalties ▶ | | | | |
| | | (i) Real | (ii) Personal | | | |
| | 6a | Gross rents | | | | |
| | b | Less: rental expenses | | | | |
| | c | Rental income or (loss) | | | | |
| | d | Net rental income or (loss) ▶ | | | | |
| | 7a | Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | |
| | b | Less: cost or other basis and sales expenses | | | | |
| | c | Gain or (loss) | | | | |
| | d | Net gain or (loss) ▶ | | | | |
| | 8a | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | a | 111221. | | |
| | b | Less: direct expenses | b | 70783. | | |
| | c | Net income or (loss) from fundraising events ▶ | | 40438. | | 40438. |
| | 9a | Gross income from gaming activities. See Part IV, line 19. | a | | | |
| | b | Less: direct expenses | b | | | |
| | c | Net income or (loss) from gaming activities ▶ | | | | |
| | 10a | Gross sales of inventory, less returns and allowances | a | | | |
| | b | Less: cost of goods sold | b | | | |
| c | Net income or (loss) from sales of inventory ▶ | | | | | |
| Miscellaneous Revenue | | Business Code | | | | |
| 11a | | | | | | |
| b | | | | | | |
| c | | | | | | |
| d | All other revenue | | | | | |
| e | Total. Add lines 11a-11d ▶ | | | | | |
| 12 | Total revenue. See instructions. ▶ | | 3699344. | 925796. | | 40438. |

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 ☐

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|------------------------------|--|---|------------------------------------|
| 1 Grants and other assistance to domestic organizations 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 | 120966. | 72580. | 24193. | 24193. |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 1529277. | 1241043. | 263430. | 24804. |
| 7 Other salaries and wages | | | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 22092. | 15381. | 6711. | |
| 9 Other employee benefits | 185869. | 121179. | 57878. | 6812. |
| 10 Payroll taxes | 121351. | 96791. | 20429. | 4131. |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | 1062. | | 1062. | |
| c Accounting | 17570. | | 17570. | |
| 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.) | | | | |
| 12 Advertising and promotion | 4256. | | | 4256. |
| 13 Office expenses | 12499. | | 9390. | 3109. |
| 14 Information technology | 51281. | 44651. | 6630. | |
| 15 Royalties | | | | |
| 16 Occupancy | 1078069. | 1049233. | 23657. | 5179. |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 42834. | 24279. | 17574. | 981. |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 106933. | 95685. | 8488. | 2760. |
| 23 Insurance | 218824. | 183164. | 23123. | 12537. |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a SEE STMT | 27528. | | | |
| b | 23921. | | | |
| c | 5881. | | | |
| d | 3906. | | | |
| e All other expenses | 242134. | 215131. | 21237. | 5766. |
| 25 Total functional expenses. Add lines 1 through 24e | 3816253. | 3212525. | 507003. | 96725. |
| 26 Joint costs. 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 SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

| | | (A) Beginning of year | | (B) End of year |
|--|--|--------------------------|------------|--------------------|
| Assets | 1 Cash—non-interest-bearing | 186300. | 1 | 196313. |
| | 2 Savings and temporary cash investments | | 2 | |
| | 3 Pledges and grants receivable, net | 1735. | 3 | 37373. |
| | 4 Accounts receivable, net | | 4 | 545. |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L | | 6 | |
| | 7 Notes and loans receivable, net | 61789. | 7 | |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | 240403. | 9 | 177161. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 1076392. | | |
| | b Less: accumulated depreciation | 10b 832497. | 10c | 243895. |
| | 11 Investments—publicly traded securities | | 11 | |
| | 12 Investments—other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments—program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | 4565. | 15 | 8843. |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 811671. | 16 | 664130. | |
| Liabilities | 17 Accounts payable and accrued expenses | 310760. | 17 | 80873. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | | 19 | |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | 177161. |
| | 25 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 | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 310760. | 26 | 258034. |
| Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | 408614. | 27 | 387436. |
| | 28 Temporarily restricted net assets | 92297. | 28 | 18660. |
| | 29 Permanently restricted net assets | | 29 | |
| | Organizations that do not follow SFAS 117 (ASC958), check here <input type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | | 30 | |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| 33 Total net assets or fund balances | 500911. | 33 | 406096. | |
| 34 Total liabilities and net assets/fund balances | 811671. | 34 | 664130. | |

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☒ **X**

| | | | |
|-----------|--|-----------|----------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 3699344. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 3816253. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -116909. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 500911. |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 22094. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 406096. |

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

| | Yes | No |
|---|-----------|----|
| 1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O. | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | 2a | X |
| b Were the organization's financial statements audited by an independent accountant? 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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | 2b | X |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | 2c | X |
| 3a 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? | 3a | X |
| 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 in Schedule O and describe any steps taken to undergo such audits | 3b | |

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.**

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

**Open to Public
Inspection**

Name of the organization

BOYS AND GIRLS CLUBS OF THE EMERALD

Employer identification number

59-1267050

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

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

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

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

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 4864923. | 5746804. | 2735616. | 2275439. | 2725161. | 18347943. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 4864923. | 5746804. | 2735616. | 2275439. | 2725161. | 18347943. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 18347943. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4 | 4864923. | 5746804. | 2735616. | 2275439. | 2725161. | 18347943. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 3379. | 1079. | 38456. | 3537. | 528. | 46979. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | 18394922. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|--------|
| 14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)) | 14 | 99.74% |
| 15 Public support percentage from 2015 Schedule A, Part II, line 14 | 15 | 99.06% |
| 16a 33 1/3% support test—2016. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/> | | |
| b 33 1/3% support test—2015. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test—2015. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/> | | |

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2016

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

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

Name of the organization

BOYS AND GIRLS CLUBS OF THE EMERALD

Employer identification number

59-1267050

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 BOYS AND GIRLS CLUBS OF THE EMERALD | Employer identification number 59-1267050 |
|--|---|

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

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|--|----------------------------|---|
| 1 | BOYS AND GIRLS CLUB OF THE EME 923 DENTON BLVD FORT WALTON B FL 32547- Foreign State or Province: _____ Foreign Country: _____ | \$ 1,210,098. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | DESTIN CHARITY WINE AUCTION 215 GRAND BLVD STE 101 MIRAMAR BEACH FL 32550- Foreign State or Province: _____ Foreign Country: _____ | \$ 150,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | _____ _____ _____ Foreign State or Province: _____ Foreign Country: _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | _____ _____ _____ Foreign State or Province: _____ Foreign Country: _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | _____ _____ _____ Foreign State or Province: _____ Foreign Country: _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | _____ _____ _____ Foreign State or Province: _____ Foreign Country: _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | _____ _____ _____ Foreign State or Province: _____ Foreign Country: _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

- ▶ 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.
▶ Attach to Form 990.

OMB No. 1545-0047

2016

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▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

BOYS AND GIRLS CLUBS OF THE EMERALD

Employer identification number

59-1267050

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.

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|--|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Part II Conservation Easements.

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

| | |
|--|--|
| 1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure | |
| 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. | |
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d |
| 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ | |
| 4 Number of states where property subject to conservation easement is located ▶ | |
| 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ | |
| 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ | |
| 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements. | |

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.

| | |
|---|--|
| 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. | |
| b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ (ii) Assets included in Form 990, Part X ▶ \$ | |
| 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1 ▶ \$ b Assets included in Form 990, Part X ▶ \$ | |

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 are a significant use of its collection items (check all that apply):
- a** ☐ Public exhibition **d** ☐ Loan or exchange programs
- b** ☐ Scholarly research **e** ☐ Other
- c** ☐ Preservation for future generations
- 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 | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment
- b** Permanent endowment
- c** Temporarily restricted endowment

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:

- (i) unrelated organizations
- (ii) related organizations

| | Yes | No |
|---------------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |

- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

- 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 | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 1,076,392. | 832,497. | 243,895. |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 243,895. |

Department of the Treasury
Internal Revenue Service

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

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization

BOYS AND GIRLS CLUBS OF THE EMERALD

Employer identification number

59-1267050

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.

Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|--|---|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

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

| | | (a) Event #1 <u>STEAK-STAKE</u> (event type) | (b) Event #2 _____ (event type) | (c) Other events _____ (total number) | (d) Total events (add col. (a) through col. (c)) |
|---|--|--|---------------------------------------|---|--|
| Revenue | 1 Gross receipts | 42,589. | | 68,632. | 111,221. |
| | 2 Less: Contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | 42,589. | | 68,632. | 111,221. |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | 16,648. | | 54,135. | 70,783. |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) ▶ | | | | 70,783. |
| 11 Net income summary. Subtract line 10 from line 3, column (d) ▶ | | | | 40,438. | |

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 0.0% <input type="checkbox"/> No | <input type="checkbox"/> Yes 0.0% <input type="checkbox"/> No | <input type="checkbox"/> Yes 0.0% <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 M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

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Department of the Treasury
Internal Revenue Service

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.**

Name of the organization

Employer identification number

BOYS AND GIRLS CLUBS OF THE EMERALD

59-1267050

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|--|-------------------------------|--|--|--|
| 1 Art—Works of art | | | | |
| 2 Art—Historical treasures | | | | |
| 3 Art—Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded | | | | |
| 10 Securities—Closely held stock | | | | |
| 11 Securities—Partnership, LLC, or trust interests | | | | |
| 12 Securities—Miscellaneous | | | | |
| 13 Qualified conservation contribution—Historic structures | | | | |
| 14 Qualified conservation 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 ▶ (SUPPLIES) | X | 12 | 5,117. | FMV |
| 26 Other ▶ (BANQUET FACILITIES) | X | 1 | 1,000. | FMV |
| 27 Other ▶ (FUNDRAISING ITEMS) | X | 8 | 3,373. | FMV |
| 28 Other ▶ (FACILITIES) | X | 11 | 964,165. | FMV |

| | | |
|---|----|--|
| 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 | |
|---|----|--|

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?

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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

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.

| | Yes | No |
|-----|-----|----|
| 30a | | X |
| 31 | | X |
| 32a | | X |
| 33 | | |

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

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BOYS AND GIRLS CLUBS OF THE EMERALD

Employer identification number

59-1267050

FORM 990 PART III ITEM 1

DESCRIPTION OF ORGANIZATION MISSION CONTINUED

EDUCATIONAL VOCATIONAL AND CHARACTER DEVELOPMENT OF CHILDREN

AGES SIX TO SEVENTEEN AND IS PRIMARILY SUPPORTED

THROUGH DONOR CONTRIBUTIONS GRANTS AND SPECIAL EVENTS

FORM 990 PART VI SECTION B LINE 11

THE FORM 990 IS PROVIDED TO THE EXECUTIVE DIRECTOR AND THE

TREASURER OF THE GOVERNING BODY PRIOR TO BEING FILED WITH

THE IRS.

FORM 990 PART VI SECTION B LINE 12C

A CONFLICT POLICY FORM IS SIGNED BY ALL PARTIES ANNUALLY.

ANY CONFLICTS ARE BROUGHT TO THE BOARD'S ATTENTION FOR

REVIEW.

FORM 990 PART VI SECTION B LINE 15A

CEO COMPENSATION IS DETERMINED BY THE EXECUTIVE COMMITTEE

OF THE CORPORATE BOD AND IS BASED ON A NUMBER OF FACTORS

INCLUDING INDUSTRY NORMS, MARKET RATES, AND BENCHMARK RATES.

FORM 990 PART VI SECTION B LINE 15B

SENIOR STAFF COMPENSATION IS DETERMINED BY THE CEO AND IS

ALSO BASED ON SIMILAR FACTORS AS STATED ABOVE FOR CEO

COMPENSATION.

FORM 990 PART VI SECTION C LINE 19

THE CLUB MAKES THE DOCUMENTS AVAILABLE UPON REQUEST WHICH

CAN BE SENT TO THE REQUESTING PARTY OR CAN BE REVIEWED AT

THE DENTION BLVD LOCATION.

| | |
|--------------------------------|--|
| Employer identification number | |
|--------------------------------|--|

59-1267050

DIFFERENCE IN TAX DEPRECIATION AND BOOK DEPRECIATION

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

**Open to Public
Inspection**

Name of the organization

BOYS AND GIRLS CLUBS OF THE EMERALD

Employer identification number

59-1267050

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
| | | | | | | Yes | No |
| (1) BOYS AND GIRLS CLUB FDN 20-3301329 923 DENTON BLVD FORT WALTO FL 32547 | SUPPORT | FL | 501C3 | LINE 11A, I | | | X |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of- year assets | (h) Disproportionate allocations? | | (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|--|-------------------------|--|-------------------------------------|---|---------------------------------|--|---|----|---|---|----|--------------------------------|
| | | | | | | | Yes | No | | Yes | No | |
| (1) | | | | | | | | | | | | 0.00 |
| (2) | | | | | | | | | | | | 0.00 |
| (3) | | | | | | | | | | | | 0.00 |
| (4) | | | | | | | | | | | | 0.00 |
| (5) | | | | | | | | | | | | 0.00 |
| (6) | | | | | | | | | | | | 0.00 |
| (7) | | | | | | | | | | | | 0.00 |

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(13) controlled entity? | |
|---|-------------------------|---|-------------------------------------|---|---------------------------------|---------------------------------------|--------------------------------|--|----|
| | | | | | | | | Yes | No |
| (1) | | | | | | | 0.00 | | |
| (2) | | | | | | | 0.00 | | |
| (3) | | | | | | | 0.00 | | |
| (4) | | | | | | | 0.00 | | |
| (5) | | | | | | | 0.00 | | |
| (6) | | | | | | | 0.00 | | |
| (7) | | | | | | | 0.00 | | |

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

| | Yes | No |
|--|-----------|----|
| 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV? | | |
| a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity | 1a | X |
| b Gift, grant, or capital contribution to related organization(s) | 1b | X |
| c Gift, grant, or capital contribution from related organization(s) | 1c | X |
| d Loans or loan guarantees to or for related organization(s) | 1d | X |
| e Loans or loan guarantees by related organization(s) | 1e | X |
| f Dividends from related organization(s) | 1f | X |
| g Sale of assets to related organization(s) | 1g | X |
| h Purchase of assets from related organization(s) | 1h | X |
| i Exchange of assets with related organization(s) | 1i | X |
| j Lease of facilities, equipment, or other assets to related organization(s) | 1j | X |
| k Lease of facilities, equipment, or other assets from related organization(s) | 1k | X |
| l Performance of services or membership or fundraising solicitations for related organization(s) | 1l | X |
| m Performance of services or membership or fundraising solicitations by related organization(s) | 1m | X |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | 1n | X |
| o Sharing of paid employees with related organization(s) | 1o | X |
| p Reimbursement paid to related organization(s) for expenses | 1p | X |
| q Reimbursement paid by related organization(s) for expenses | 1q | X |
| r Other transfer of cash or property to related organization(s) | 1r | X |
| s Other transfer of cash or property from related organization(s) | 1s | X |

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

| (a) Name of related organization | (b) Transaction type (a–s) | (c) Amount involved | (d) Method of determining amount involved |
|---|----------------------------------|------------------------|---|
| (1) BOYS AND GIRLS CLUB OF THE EMERALD COAST FOUNDATION | S | 1,210,098. | FMV |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2016

Attachment

Sequence No. 179

Department of the Treasury
Internal Revenue Service

(99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

| | | |
|----------------------------|---|--------------------|
| Name(s) shown on return | Business or activity to which this form relates | Identifying number |
| BOYS AND GIRLS CLUBS OF TH | OPERATIONS | 59-1267050 |

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

| | |
|---|------------|
| 1 Maximum amount (see instructions) | 1500,000. |
| 2 Total cost of section 179 property placed in service (see instructions). | 2 |
| 3 Threshold cost of section 179 property before reduction in limitation (see instructions) | 23000,000. |
| 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 |
| 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 |

| 6 (a) Description of property | (b) Cost (business use only) | (c) Elected cost |
|-------------------------------|------------------------------|------------------|
| | | |

| | |
|---|----|
| 7 Listed property. Enter the amount from line 29 | 7 |
| 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 |
| 9 Tentative deduction. Enter the smaller of line 5 or line 8 | 9 |
| 10 Carryover of disallowed deduction from line 13 of your 2015 Form 4562. | 10 |
| 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 |
| 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 | 12 |
| 13 Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12 | 13 |

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

| | |
|--|----|
| 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 |
| 15 Property subject to section 168(f)(1) election | 15 |
| 16 Other depreciation (including ACRS) | 16 |

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

| | |
|--|--------------------------|
| 17 MACRS deductions for assets placed in service in tax years beginning before 2016 | 1706,087. |
| 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here | <input type="checkbox"/> |

Section B - Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19 a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | 11,855. | 7 | HY | S/L | 846. |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs. | | S/L | |
| h Residential rental property | | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 39 yrs. | MM | S/L | |

Section C - Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|-----------------|--|--|---------|----|-----|--|
| 20 a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs. | | S/L | |
| c 40-year | | | 40 yrs. | MM | S/L | |

Part IV Summary (See instructions.)

| | |
|---|-----------|
| 21 Listed property. Enter amount from line 28 | 21 |
| 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 2206,933. |
| 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 |

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2016)

2016 ASSET DETAIL REPORT

[illegible]

2016 ASSET DETAIL REPORT

| Description | Date Acqd | Cost | Bus. Use | 179+ Spec. | Basis | Method | Rec. Per. | Cv | Prior Depr. | Current Depr. | Next Year | Prior AMT | Current AMT | Gain/Price | Sales Price | Date Sold |
|------------------------------|-----------|-------|----------|------------|-------|--------|-----------|----|-------------|---------------|-----------|-----------|-------------|------------|-------------|-----------|
| In Service Year: 2003 | | | | | | | | | | | | | | | | |
| 10 GATEWAYS | 07/03 | 6000 | 100 | | 6000 | SL | 5.0 | MM | 6000 | | | | | | | 01/16 |
| 5 DELLS | 07/03 | 5000 | 100 | | 5000 | SL | 5.0 | MM | 5000 | | | 5000 | | | | 01/16 |
| | | | | | | SL | | | | | | | | | | |
| 20 IBM COMPU | 07/03 | 30000 | 100 | | 30000 | SL | 5.0 | MM | 30000 | | | 30000 | | | | 01/16 |
| | | ----- | | | ----- | | | | ----- | | | ----- | | | | |
| | | 41000 | | | 41000 | | | | 41000 | | | 35000 | | | | |
| In Service Year: 2006 | | | | | | | | | | | | | | | | |
| COPIER | 03/06 | 11000 | 100 | | 11000 | SL | 5.0 | MM | 11000 | | | | | | | 01/16 |
| In Service Year: 2007 | | | | | | | | | | | | | | | | |
| COMPUTER FIN | 05/07 | 1256 | 100 | | 1256 | SL | 5.0 | MM | 1256 | | | | | | | 01/16 |
| | | | | | | SL | | | | | | | | | | |
| PRINTER ALL | 06/07 | 600 | 100 | | 600 | SL | 5.0 | MM | 600 | | | | | | | 01/16 |
| COMPUTER | 12/07 | 1634 | 100 | | 1634 | SL | 5.0 | MM | 1634 | | | | | | | 01/16 |
| | | ----- | | | ----- | | | | ----- | | | | | | | |
| | | 3490 | | | 3490 | | | | 3490 | | | | | | | |
| In Service Year: 2008 | | | | | | | | | | | | | | | | |
| VIDEO AND GA | 06/08 | 49580 | 100 | | 49580 | SL | 5.0 | HY | 49580 | | | | | | | |
| | | | | | | SL | | | | | | | | | | |
| In Service Year: 2009 | | | | | | | | | | | | | | | | |
| PROJECTOR 30 | 01/09 | 988 | 100 | | 988 | SL | 5.0 | HY | 988 | | | | | | | |
| COMPUTERS | 06/09 | 2396 | 100 | | 2396 | MACRS | 5.0 | HY | 2396 | | | | | | | |
| COMPUTERS | 06/09 | 2396 | 100 | | 2396 | SL | 5.0 | HY | 2396 | | | | | | | |
| | | ----- | | | ----- | | | | ----- | | | | | | | |
| | | 5780 | | | 5780 | | | | 5780 | | | | | | | |
| In Service Year: 2010 | | | | | | | | | | | | | | | | |

[illegible]

2016 ASSET DETAIL REPORT

[illegible]

2016 ASSET DETAIL REPORT

| | Date | | Bus. | 179+ | | | Rec. | Prior | Current | Next | Prior | Current | Gain/ | Sales | Date | |
|-----------------------|-------|-------|------|-------|-------|--------|------|-------|---------|-------|-------|---------|-------|-------|-------|------|
| Description | Acqd | Cost | Use | Spec. | Basis | Method | Per. | Cv | Depr. | Depr. | Year | AMT | AMT | Price | Price | Sold |
| ----- | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| In Service Year: 2009 | | | | | | | | | | | | | | | | |
| 52 SONY TV | 01/09 | 1798 | 100 | | 1798 | SL | 5.0 | HY | 1798 | | | | | | | |
| | | | | | | SL | | | | | | | | | | |
| SAMSUNG TV | 01/09 | 768 | 100 | | 768 | SL | 5.0 | HY | 768 | | | | | | | |
| | | | | | | SL | | | | | | | | | | |
| 40 SONY TYB | 01/09 | 669 | 100 | | 669 | SL | 5.0 | HY | 669 | | | | | | | |
| CONFERENCING | 06/09 | 1912 | 100 | | 1912 | SL | 7.0 | HY | 1912 | | | 1912 | | | | |
| | | | | | | SL | | | | | | | | | | |
| | | ---- | | | ---- | | | | ---- | | | ---- | | | | |
| | | 5147 | | | 5147 | | | | 5147 | | | 1912 | | | | |
| In Service Year: 2010 | | | | | | | | | | | | | | | | |
| COMPUTER LAB | 12/10 | 15000 | 100 | | 15000 | SL | 5.0 | MM | 15000 | | | 15000 | | | | |
| | | | | | | SL | | | | | | | | | | |
| In Service Year: 2012 | | | | | | | | | | | | | | | | |
| FOUR INDOOR | 08/12 | 4378 | 100 | | 4378 | SL | 5.0 | MM | 2993 | 876 | 509 | 2993 | 876 | | | |
| | | | | | | SL | | | | | | | | | | |
| In Service Year: 2013 | | | | | | | | | | | | | | | | |
| FURNITURE CO | 10/13 | 99994 | 100 | | 99994 | SL | 5.0 | MM | 44998 | 19999 | 19999 | 44998 | 19999 | | | |
| | | | | | | SL | | | | | | | | | | |
| POOL TABLES | 11/13 | 16939 | 100 | | 16939 | SL | 5.0 | MM | 7058 | 3388 | 3388 | 7058 | 3388 | | | |
| | | | | | | SL | | | | | | | | | | |
| SERVER AND S | 08/13 | 8784 | 100 | | 8784 | SL | 5.0 | MM | 4100 | 1757 | 1757 | 4100 | 1757 | | | |
| | | | | | | SL | | | | | | | | | | |
| FURNITURE AN | 11/13 | 938 | 100 | | 938 | SL | 5.0 | MM | 392 | 188 | 188 | 392 | 188 | | | |
| | | | | | | SL | | | | | | | | | | |
| KITCHEN EQUI | 11/13 | 23820 | 100 | | 23820 | SL | 5.0 | MM | 9925 | 4764 | 4764 | 9925 | 4764 | | | |
| | | | | | | SL | | | | | | | | | | |

2016 ASSET DETAIL REPORT

| Description | Date Acqd | Cost | Bus. 179+ Use Spec. | Basis | Method | Rec. Per. Cv | Prior Depr. | Current Depr. | Next Year | Prior AMT | Current AMT | Gain/ Price | Sales Price | Date Sold |
|--|--------------|--------|------------------------|--------|--------|-----------------|----------------|------------------|--------------|--------------|----------------|----------------|----------------|--------------|
| TABLES | 12/13 | 6950 | 100 | 6950 | SL | 5.0 MM | 2896 | 1390 | 1390 | 2896 | 1390 | | | |
| | | ----- | | ----- | | | ----- | ----- | ----- | ----- | ----- | | | |
| | | 157425 | | 157425 | | | 69369 | 31486 | 31486 | 69369 | 31486 | | | |
| In Service Year: 2015 | | | | | | | | | | | | | | |
| FURNITURE AN | 07/15 | 8145 | 100 | 8145 | SL | 5.0 HY | 815 | 1629 | 1629 | 815 | 1629 | | | |
| BIKE | 12/15 | 3245 | 100 | 3245 | SL | 5.0 HY | 325 | 649 | 649 | 325 | 649 | | | |
| | | ----- | | ----- | | | ----- | ----- | ----- | ----- | ----- | | | |
| | | 11390 | | 11390 | | | 1140 | 2278 | 2278 | 1140 | 2278 | | | |
| In Service Year: 2016 | | | | | | | | | | | | | | |
| GREATMATS | 08/16 | 11855 | 100 | 11855 | SL | 7.0 HY | | 846 | 1694 | | 846 | | | |
| Depreciation Class: Furniture and fixtures rental | | | | | | | | | | | | | | |
| In Service Year: 2003 | | | | | | | | | | | | | | |
| POOL TABLE | 02/03 | 1050 | 100 | 1050 | SL | 5.0 HY | 1050 | | | | | | | |
| | | | | | SL | | | | | | | | | |
| In Service Year: 2006 | | | | | | | | | | | | | | |
| OFFICE FURNI | 08/06 | 2991 | 100 | 2991 | SL | 5.0 HY | 2991 | | | | | | | |
| | | | | | SL | | 2991 | | | | | | | |
| Depreciation Class: Machinery and equipment other | | | | | | | | | | | | | | |
| In Service Year: 2002 | | | | | | | | | | | | | | |
| GENERATOR | 06/02 | 597 | 100 | 597 | SL | 15.0 HY | 538 | 40 | 19 | 538 | 40 | | | |
| REFRIGERATOR | 07/02 | 950 | 100 | 950 | SL | 15.0 HY | 853 | 63 | 32 | 853 | 63 | | | |
| ICEMAKER | 01/02 | 2378 | 100 | 2378 | SL | 5.0 HY | 2378 | | | | | | | |
| | | | | | SL | | | | | | | | | |
| EQUIPMENT | 05/02 | 3269 | 100 | 3269 | MACRS | 5.0 HY | 3269 | | | | | | | |
| | | ----- | | ----- | | | ----- | --- | -- | ----- | --- | | | |
| | | 7194 | | 7194 | | | 7038 | 103 | 51 | 1391 | 103 | | | |

2016 ASSET DETAIL REPORT

| Description | Date Acqd | Cost | Bus. 179+ Use Spec. | Basis | Method | Rec. Per. | Cv | Prior Depr. | Current Depr. | Next Year | Prior AMT | Current AMT | Gain/ Price | Sales Price | Date Sold |
|---|--------------|---------|------------------------|---------|--------|--------------|----|----------------|------------------|--------------|--------------|----------------|----------------|----------------|--------------|
| In Service Year: 2006 | | | | | | | | | | | | | | | |
| PLAYGROUND E | 08/06 | 102135 | 100 | 102135 | SL | 15.0 | HY | 64111 | 6812 | 6802 | 64111 | 6812 | | | |
| In Service Year: 2009 | | | | | | | | | | | | | | | |
| INTERNATIONA | 01/09 | 2000 | 100 | 2000 | SL | 5.0 | MM | 2000 | | | | | | | |
| In Service Year: 2010 | | | | | | | | | | | | | | | |
| INTERNATIONA | 01/10 | 2000 | 100 | 2000 | SL | 5.0 | MM | 2000 | | | 2000 | | | | |
| In Service Year: 2012 | | | | | | | | | | | | | | | |
| SPORTS EQUIP | 06/12 | 2456 | 100 | 2456 | SL | 5.0 | MM | 1760 | 491 | 205 | 1760 | 491 | | | |
| In Service Year: 2013 | | | | | | | | | | | | | | | |
| THOMAS MINOT | 01/13 | 55412 | 100 | 55412 | SL | 5.0 | MM | 32323 | 11082 | 11082 | 32323 | 11082 | | | |
| 2014 THOMAS | 08/13 | 109311 | 100 | 109311 | SL | 5.0 | MM | 51011 | 21862 | 21862 | 51011 | 21862 | | | |
| | | ----- | | ----- | | | | ----- | ----- | ----- | ----- | ----- | | | |
| | | 164723 | | 164723 | | | | 83334 | 32944 | 32944 | 83334 | 32944 | | | |
| Depreciation Class: Office equipment | | | | | | | | | | | | | | | |
| In Service Year: 2013 | | | | | | | | | | | | | | | |
| SCHOOL OUTFI | 12/13 | 1147 | 100 | 1147 | SL | 5.0 | HY | 477 | 229 | 229 | 477 | 229 | | | |
| | | ----- | | ----- | | | | ----- | ----- | ----- | ----- | ----- | | | |
| Form Totals: | | 1150375 | | 1150375 | | | | 801240 | 106933 | 106088 | 464855 | 106933 | | | |

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-1878

Department of the Treasury
Internal Revenue Service

For calendar year 2016, or fiscal year beginning _____, 2016, and ending _____, 20_____.

▶ **Do not send to the IRS. Keep for your records.**▶ **Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.****2016**

Name of exempt organization

BOYS AND GIRLS CLUBS OF THE EMERALD

Employer identification number

59-1267050

Name and title of officer

SHERVIN RASSA

CEO

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

| | | |
|---|--|----------------------|
| 1a Form 990 check here ▶ <input checked="" type="checkbox"/> | b Total revenue , if any (Form 990, Part VIII, column (A), line 12) | 1b 3,699,344. |
| 2a Form 990-EZ check here ▶ <input type="checkbox"/> | b Total revenue , if any (Form 990-EZ, line 9) | 2b _____ |
| 3a Form 1120-POL check here ▶ <input type="checkbox"/> | b Total tax (Form 1120-POL, line 22). | 3b _____ |
| 4a Form 990-PF check here ▶ <input type="checkbox"/> | b Tax based on investment income (Form 990-PF, Part VI, line 5) | 4b _____ |
| 5a Form 8868 check here ▶ <input type="checkbox"/> | b Balance Due (Form 8868, line 3c) | 5b _____ |

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2016 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize COASTAL ACCOUNTING OF NW FL to enter my PIN 54321 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2016 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶ 06/15/2017

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

50044812345

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶

Date ▶ 06/26/2017

ERO Must Retain This Form—See Instructions**Do Not Submit This Form To the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

Form **8879-EO** (2016)

BCA

Prepared For

Telephone: --

--

June 26, 2017

SHERVIN RASSA
BOYS AND GIRLS CLUBS OF THE EMERALD
COAST INC
923 DENTON BLVD
FORT WALTON BEACH, FL 32547

Enclosed is the 2016 Federal 990 tax return for BOYS AND GIRLS CLUBS OF THE EMERALD.

Your Federal tax return has been filed electronically. Please keep a copy of the return with your records.

If you have any questions, please call us. We appreciate the opportunity to serve you.

Sincerely,

EDWARD S COWEN JR CPA

2016 TAX RETURN ENGAGEMENT LETTER

Dear Client:

Thank you for the opportunity to provide tax preparation services to you. The Internal Revenue Service imposes penalties upon taxpayers, and upon us as tax return preparers, for failure to observe due care in reporting for income tax returns. This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure a complete understanding of our mutual responsibilities, this engagement letter embodies the entire agreement regarding the services to be rendered by our firm for you.

We will prepare your 2016 federal and requested state income tax returns from information you furnish to us. This engagement pertains only to the 2016 tax year, and our responsibilities do not include preparation of any other tax return years that may be due to any taxing authority. It is your responsibility to provide all the necessary information in order for us to prepare accurate and complete income tax returns. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will render such accounting and bookkeeping assistance as determined necessary for the preparation of the income tax returns.

It is your responsibility to maintain the relevant original documentation (e.g., canceled checks, legal documents, and other data) that forms the basis of preparing your tax returns. We suggest you retain such documentation for a minimum of seven years for individual tax returns (indefinitely for estate and gift tax returns). Such original documentation may be needed in order to substantiate the items reported on your income tax return. Therefore, we suggest once your returns are completed that you review them to ensure you agree with the presentations of the items on the returns prior to signing them.

We will use our professional judgment in resolving questions where the law is unclear, or where there may be conflicts between the taxing authorities' interpretation of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible. Pursuant to new standards prescribed in IRS Circular 230 and IRC 6694, we are forbidden from signing a tax return unless we have a reasonable belief that a tax position taken on the return will have a more likely than not probability of being sustained on its merits unless we disclose this tax position on a separate attachment to the tax return. However, under no circumstances may we sign a tax return with a tax position that has no reasonable basis.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the tax authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event your return is selected for examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred for such services.

Our fee for tax preparation services will be based upon the amount of time required charged at appropriate billing rates plus out of pocket expenses. All invoices are due and payable upon receipt.

We appreciate you selecting us as your tax preparers.

Very truly yours,

Privacy Policy Statement of

as required by the
Gramm-Leach-Bliley Act
Public Law 106-102
Effective November 12, 1999

collects nonpublic personal information about you, and your family, if applicable, in order to properly prepare and complete your requested tax returns, from the following sources:

Information received from you on applications, tax preparation worksheets and other documents, such as interview information forms and client organizers whether submitted by you or completed on your behalf, used in the preparation of your tax return and other tax related forms.

Information about your history with us and/or other tax preparation firms offering similar services.

Information we receive from a consumer-reporting agency in accordance with tax related products requested by you.

will not disclose any of your nonpublic personal information to anyone, except as permitted by law or authorized by you.

If you decide to close your account(s) or become an inactive customer, will adhere to the privacy policies and practices as noted above.

restricts access to your public and nonpublic personal information, including your account information, to those employees and partnered companies who need to know that information to provide products and/or services requested by you.

maintains physical, electronic, and procedural safeguards that comply with the federal standards to guard your nonpublic personal information.

We know that you have confidence in our ability to perform the services requested by you. Equally important to us is your confidence in knowing that all your personal information is safe.

Please contact us at -- if you have any questions or concerns regarding our policy.

COASTAL ACCOUNTING OF NW FLORIDA PA
1150 AIRPORT ROAD
UNIT 172
DESTIN, FL 32541

PREPARER:
PHONE: 850-654-9235
FAX: 850-837-0031
WWW.COASTALACCOUNTING.NET

BOYS AND GIRLS CLUBS OF THE EMERALD
COAST INC
923 DENTON BLVD
FORT WALTON BEACH FL 32547

INVOICE DATE: 06/26/2017
ID NUMBER: 59-1267050
TELEPHONE: 850-862-1616
INVOICE NO.: 2600

2016 INVOICE

Description

| | |
|----|--|
| 1 | FORM 990 |
| 1 | SCHEDULE A, SUPPLEMENTARY INFORMATION |
| 1 | SCHEDULE B, SCHEDULE OF CONTRIBUTORS |
| 1 | SCHEDULE D, SUPPLEMENTAL FINANCIAL STATEMENTS |
| 1 | SCHEDULE G, FUNDRAISING OR GAMING SUPPLEMENTAL |
| 1 | SCHEDULE M, NON-CASH CONTRIBUTIONS |
| 1 | SCHEDULE O, SUPPLEMENTAL INFORMATION TO FORM 990 |
| 1 | SCHEDULE R, RELATED ORGANIZATIONS AND UNRELATED PARTNERSHIPS |
| 1 | FORM 4562, DEPRECIATION AND AMORTIZATION |
| 1 | FORM 8879EO, IRS E-FILE SIGNATURE AUTHORIZATION |
| 12 | 990-T STATEMENT |
| 72 | ESTIMATED TAX PAYMENTS WORKSHEET |

Remarks:

| | |
|---------------|---------|
| Total Charges | 1500.00 |
| Discount | |
| Sales Tax | |
| Payments | |
| Amount Due | 1500.00 |

For calendar year 2015 or tax year beginning _____ and ending _____

Name: BOYS AND GIRLS CLUBS OF THE EMERALD EIN: 59-1267050
Name line 2: COAST INC
Address: 923 DENTON BLVD Telephone No: 850-862-1616
City, State, and Zip Code: FORT WALTON BEACH FL 32547

Email address
Web site address WWW.BGCEC.COM
Fiduciary name, if applicable
Name of officer signing return SHERVIN RASSA
Title of officer/trustee/fiduciary signing return CEO
Group exemption number
Check if exemption application is pending ☐
Accounting method Cash: ☐ Accrual: ☒ Other: ☐ Specify: _____
List states desired _ _ _ _ _

Type of exempt organization:

- ☒ Organization exempt under section 501(c), 527 or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) (Form 990)
☐ Organization exempt under section 501(c), 527 or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year (Form 990-EZ)
☐ Private foundation or section 4947(a)(1) nonexempt charitable trust treated as a private foundation (Form 990-PF)
☐ Exempt organization with unrelated business income (Form 990-T)

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Preparer name: EDWARD S COWEN JR CPA
Firm's name: COASTAL ACCOUNTING OF NW FL PA
Address: 1150 AIRPORT RD UNIT 172
City, State, ZIP Code: DESTIN FL 32541-

Time in this return: 1087 minutes
Date: 05/12/2011
PTIN: P00063731
Self-employed: ☐
Firm's EIN: 20-3857349
Phone: 850-654-9235

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US 990**Other Functional Expenses: Page 10, Line 24****2016**

| Description of the Asset | Total | Program Services | Management and General | Fundraising |
|--------------------------|----------|---------------------|---------------------------|-------------|
| ADP FEES | 27,528. | 20,507. | 5,574. | 1,447. |
| AWARDS & RECOGNITION | 23,921. | 23,921. | | |
| BACKGROUND CHECKS | 5,881. | 5,074. | 57. | 750. |
| BAD DEBT | 3,906. | 3,906. | | |
| BANK & CC FEES | 18,302. | 11,918. | 5,790. | 594. |
| BOD EXPENSE | 6,474. | | 6,474. | |
| CURRICULUM | 131,462. | 124,599. | 5,891. | 972. |
| DUES & SUBSCRIPTIONS | 10,897. | 4,060. | 3,024. | 3,813. |
| TRANSPORTATION | 20,992. | 20,992. | | |
| JANITORIAL | 5,956. | 5,956. | | |
| LICENSES AND FEES | 12,847. | 12,489. | 58. | 300. |
| REPAIRS & MAINTENANCE | 35,204. | 35,117. | | 87. |
| | 303,370. | 268,539. | 26,868. | 7,963. |

