

Form **990**Department of the Treasury
Internal Revenue Service**Return 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.

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

OMB No. 1545-0047

2018**Open to Public Inspection****A For the 2018 calendar year, or tax year beginning 07/01/18, and ending 06/30/19****B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Final return/
terminated☐ Amended return☐ Application pending**C** Name of organization**BOYS & GIRLS CLUB OF INDIAN
RIVER COUNTY, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

1729 17TH AVENUE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

VERO BEACH**FL 32960****D** Employer identification number**59-3623298****E** Telephone number**772-299-7449****G** Gross receipts\$**3,698,845****F** Name and address of principal officer:**ELIZABETH THOMASON****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.BGCIRC.ORG****H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ 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: TO ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE WHO NEED US MOST, TO REACH THEIR FULL POTENTIAL AS PRODUCTIVE, CARING, RESPONSIBLE CITIZENS.		
	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	20
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	20
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	76
	6 Total number of volunteers (estimate if necessary)	6	70
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, line 38	7b	0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,062,857	2,932,465
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	253,496	247,007
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	14,649	23,199
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	438,040	373,093
		1,769,042	3,575,764
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,172,175	1,297,069
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	67,937	
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	787,997	863,707
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,960,172	2,160,776
	19 Revenue less expenses. Subtract line 18 from line 12	-191,130	1,414,988
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	8,290,941	9,921,777
	22 Net assets or fund balances. Subtract line 21 from line 20	113,666	435,712
		8,177,275	9,486,065

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:		Date	
	ELIZABETH THOMASON		EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Print preparer's name: SHERI KOLODETSKY, CPA		Preparer's signature:	
	Firm's name: KMETZ, ELWELL, GRAHAM & ASSOC. PLLC		Date: 10/16/19	
	Firm's address: 2800 OCEAN DRIVE VERO BEACH, FL 32963-2064		Check <input type="checkbox"/> if self-employed	
	Firm's EIN: 27-1238921		Phone no.: 772-231-6902	

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2018)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:**TO ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE WHO NEED US MOST, TO REACH THEIR FULL POTENTIAL AS PRODUCTIVE, CARING, RESPONSIBLE CITIZENS.****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 \$ **1,977,577** including grants of \$) (Revenue \$ **247,007**)**See Schedule O****4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**N/A****4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**N/A****4d** Other program services (Describe in Schedule O.)

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

4e Total program service expenses ► **1,977,577**

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)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		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? If "Yes," complete Schedule C, Part II		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? If "Yes," complete Schedule C, Part III		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? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		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? If "Yes," complete Schedule D, Part VI	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? If "Yes," complete Schedule D, Part VII		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? If "Yes," complete Schedule D, Part VIII		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? If "Yes," complete Schedule D, Part IX	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		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? If "Yes," complete Schedule F, Parts II and IV		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? If "Yes," complete Schedule F, Parts III and IV		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? If "Yes," complete Schedule G, Part I (see instructions)		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? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		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? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
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		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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

		Yes	No
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	76
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X
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	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
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? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
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	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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 ☒

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 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.	1a 20	
b Enter the number of voting members included in line 1a, above, who are independent	1b 20	
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?	6	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	<input checked="" type="checkbox"/>
b Each committee with authority to act on behalf of the governing body?	8b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>

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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
13 Did the organization have a written whistleblower policy?	13	<input checked="" type="checkbox"/>
14 Did the organization have a written document retention and destruction policy?	14	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	15b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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 **None**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ 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 **▶**

SUE HARVEY
VERO BEACH, FL

1729 17TH AVENUE

FL 32960

772-299-7449

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) WILLIAM MUNN	2.00									
CO-CHAIRMAN	0.00	X		X				0	0	0
(2) DAN SOMERS	2.00									
CO-CHAIRMAN	0.00	X		X				0	0	0
(3) ROBERT BAUCHMAN	2.00									
TREASURER	0.00	X		X				0	0	0
(4) VIRGINIA POWERS	2.00									
SECRETARY	0.00	X		X				0	0	0
(5) JOHN CAMPIONE	2.00									
DIRECTOR	0.00	X						0	0	0
(6) GEORGE DAVALA	2.00									
DIRECTOR	0.00	X						0	0	0
(7) MARCIA DEWOLFE	2.00									
DIRECTOR	0.00	X						0	0	0
(8) STEVE DUBORD	2.00									
DIRECTOR	0.00	X						0	0	0
(9) MARY GRIMM-MCCCELLAN	2.00									
DIRECTOR	0.00	X						0	0	0
(10) SANDRA JOHNSON	2.00									
DIRECTOR	0.00	X						0	0	0
(11) TRENT LEYDA	2.00									
DIRECTOR	0.00	X						0	0	0

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			
(12) ROGER LYNCH	2.00									
DIRECTOR	0.00	X						0	0	0
(13) WILSON MCKANE	2.00									
DIRECTOR	0.00	X						0	0	0
(14) JENNY PETTINGA	2.00									
DIRECTOR	0.00	X						0	0	0
(15) BONNIE SANDMAN	2.00									
DIRECTOR	0.00	X						0	0	0
(16) JERRY SHEEHAN	2.00									
DIRECTOR	0.00	X						0	0	0
(17) CHRIS TALBOT	2.00									
DIRECTOR	0.00	X						0	0	0
(18) MICHAEL MCMANUS	2.00									
DIRECTOR	0.00	X						0	0	0
(19) WILLIAM GREALIS	2.00									
DIRECTOR	0.00	X						0	0	0
1b Sub-total										
c Total from continuation sheets to Part VII, Section A								87,782		12,884
d Total (add lines 1b and 1c)								87,782		12,884

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 **0**

- 3** Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual **3** **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? If "Yes," complete Schedule J for such individual **4** **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? If "Yes," complete Schedule J for such person **5** **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 **0**

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				
	e Government grants (contributions)	1e	183,567			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,748,898			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		2,932,465			
Program Service Revenue	2a PROGRAM SERVICE FEES	Busn. Code	247,007	247,007		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		247,007			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		23,199	23,199	
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross rents		(i) Real (ii) Personal				
b Less: rental exps.						
c Rental inc. 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 & sales exps.						
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	496,174			
b Less: direct expenses		b	123,081			
c Net income or (loss) from fundraising events			373,093			373,093
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	11a	Busn. Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
	12 Total revenue. See instructions		3,575,764	270,206	0	373,093

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 and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	97,296	72,972	14,594	9,730
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,005,387	944,108	32,467	28,812
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	194,386	176,320	10,779	7,287
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	14,050	6,450	7,600	
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.)	11,908	752	654	10,502
12 Advertising and promotion	9,486	3,990	5,154	342
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	45,058	45,058		
17 Travel	65,315	63,980	1,335	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,770	4,680	4,355	735
20 Interest	904	678	226	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	223,484	218,588	4,896	
23 Insurance	45,597	41,170	4,427	
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 PROGRAM ACTIVITIES	140,673	138,378		2,295
b REPAIRS AND MAINTENANCE	108,510	103,191	5,319	
c TELEPHONE AND UTILITIES	74,906	74,409	497	
d RENTALS	33,983	25,527	8,456	
e All other expenses	80,063	57,326	14,503	8,234
25 Total functional expenses. Add lines 1 through 24e	2,160,776	1,977,577	115,262	67,937
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	1,436,398	1	1,605,945
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	35,412	3	1,031,762
	4 Accounts receivable, net		4	
	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		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	31,671	9	42,396
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,109,224		
	b Less: accumulated depreciation	10b 1,537,806		
		5,835,948	10c	6,571,418
	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	951,512	15	670,256	
16 Total assets. Add lines 1 through 15 (must equal line 34)	8,290,941	16	9,921,777	
Liabilities	17 Accounts payable and accrued expenses	82,256	17	415,686
	18 Grants payable		18	
	19 Deferred revenue	600	19	900
	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	
	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	30,810	25	19,126
	26 Total liabilities. Add lines 17 through 25	113,666	26	435,712
	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		7,195,763	27	7,810,809
28 Temporarily restricted net assets		981,512	28	1,675,256
29 Permanently restricted net assets			29	
Organizations that do not follow SFAS 117 (ASC 958), 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		8,177,275	33	9,486,065
34 Total liabilities and net assets/fund balances		8,290,941	34	9,921,777

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,575,764
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,160,776
3	Revenue less expenses. Subtract line 2 from line 1	3	1,414,988
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	8,177,275
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	-236,198
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	130,000
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	9,486,065

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

1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ 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? **2a** ☐ **X**
 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:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant? **2b** **X**

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:

☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis

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? **2c** **X**
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

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**

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

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			
(20) WILLIAM ANTLE	2.00									
DIRECTOR	0.00	X						0	0	0
(21) ELIZABETH THOMASON	40.00									
EXECUTIVE DIRECTOR	0.00			X				87,782	0	12,884
1b Sub-total								87,782		12,884
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 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? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		
4		
5		

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

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

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

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

OMB No. 1545-0047

2018**Open to Public
Inspection**

Name of the organization

**BOYS & GIRLS CLUB OF INDIAN
RIVER COUNTY, INC.**

Employer identification number

59-3623298**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						

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

Schedule A (Form 990 or 990-EZ) 2018

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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,009,719	997,476	1,004,195	1,062,857	2,932,465	10,006,712
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	4,009,719	997,476	1,004,195	1,062,857	2,932,465	10,006,712
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						10,006,712

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	4,009,719	997,476	1,004,195	1,062,857	2,932,465	10,006,712
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,539	2,064	1,110		23,199	27,912
9 Net income from unrelated business activities, whether or not the business is regularly carried on	361,669	393,312	421,066	437,040		1,613,087
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)					496,174	496,174
11 Total support. Add lines 7 through 10						12,143,885
12 Gross receipts from related activities, etc. (see instructions)					12	535,971

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** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	82.40 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	80.55 %

16a **33 1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer (a) and (b) below.**
- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	Total annual distributions. Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2018 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018:			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

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

Part II, Line 10 - Other Income Detail

GROSS FUNDRAISING EVENT REVENUE	\$	496,174
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**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.

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

OMB No. 1545-0047

2018Open to Public
Inspection

Name of the organization

**BOYS & GIRLS CLUB OF INDIAN
RIVER COUNTY, INC.**

Employer identification number

59-3623298**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"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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.

	Held at the End 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 7/25/06, 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? ☐ Yes ☐ 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)? ☐ Yes ☐ 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
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other

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:

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

	Amount
1c	
1d	
1e	
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

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

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		146,994	55,929	91,065
d Equipment		198,324	127,220	71,104
e Other		7,763,906	1,354,657	6,409,249
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				6,571,418

Part VII Investments—Other Securities.

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

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

Part VIII Investments—Program Related.

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

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

Part IX Other Assets.

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

(a) Description		(b) Book value
(1)	LEASEHOLD INTERESTS	670,256
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)		670,256

Part X Other Liabilities.

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

line 25:

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	CAPITAL LEASE OBLIGATION	16,012
(3)	DUE TO FOUNDATION	3,114
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		19,126

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

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

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

1	Total revenue, gains, and other support per audited financial statements	1	3,873,457
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	174,612
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	123,081
e	Add lines 2a through 2d	2e	297,693
3	Subtract line 2e from line 1	3	3,575,764
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,575,764

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

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

1	Total expenses and losses per audited financial statements	1	2,694,667
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	410,810
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	123,081
e	Add lines 2a through 2d	2e	533,891
3	Subtract line 2e from line 1	3	2,160,776
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,160,776

Part XIII Supplemental Information.

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

Part XI, Line 2d - Revenue Amounts Included in Financials - Other

DIRECT COST OF FUNDRAISING EVENTS \$ 123,081

CONTRIBUTION OF LEASEHOLD INTEREST - LAND \$ 0

Part XII, Line 2d - Expense Amounts Included in Financials - Other

DIRECT COST OF FUNDRAISING EVENTS \$ 123,081

REDUCTION IN LEASEHOLD INTEREST-FACILITIES \$ 0

Part XIII Supplemental Information *(continued)*

Supplemental information area with horizontal lines for text entry.

SCHEDULE G
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2018Open to Public
InspectionName of the organization **BOYS & GIRLS CLUB OF INDIAN
RIVER COUNTY, INC.**Employer identification number
59-3623298**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

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

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.....

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
Revenue		ANGELS DINNER (event type)	GOLF TOURNAMENT (event type)	2 (total number)	
	1 Gross receipts	266,050	151,973	78,151	496,174
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	266,050	151,973	78,151	496,174
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	76,155	25,501	21,425	123,081
	10 Direct expense summary. Add lines 4 through 9 in column (d)				123,081
11 Net income summary. Subtract line 10 from line 3, column (d)				373,093	

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 <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

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

a Is the organization licensed to conduct gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain:

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$
- c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

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

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2018**Open to Public
Inspection**Name of the organization **BOYS & GIRLS CLUB OF INDIAN
RIVER COUNTY, INC.**Employer identification number
59-3623298**Form 990, Part III, Line 4a - First Accomplishment**

BOYS & GIRLS CLUBS OF INDIAN RIVER COUNTY MAINTAIN THREE CLUB SITES IN INDIAN RIVER COUNTY: VERO BEACH, SEBASTIAN AND FELLSMERE. WE NURTURE YOUNG PEOPLE'S SELF-ESTEEM BY INSTILLING IN THEM A SENSE OF BELONGING, USEFULNESS, INFLUENCE AND COMPETENCE. CLUBS DO THIS AFTER SCHOOL AND IN THE SUMMER BY PROVIDING YOUNG PEOPLE WITH ONE-ON-ONE RELATIONSHIPS WITH CARING ADULT PROFESSIONALS AND FUN, AGE-APPROPRIATE, WELL-ROUNDED PROGRAMMING. THE PROGRAMS ARE FOR MEMBERS AGES 6-18 AND FALL INTO THE SIX CORE AREAS OF CHARACTER & LEADERSHIP; EDUCATION & CAREER DEVELOPMENT; HEALTH & LIFE SKILLS; THE ARTS; SPORTS, FITNESS & RECREATION; AND VOLUNTEERISM. THESE NATIONALLY VETTED PROGRAMS ARE RUN AT ALL THREE SITES. THE MOST POPULAR PROGRAMS ARE PROJECT LEARN (WHICH REINFORCES AND ENHANCES THE SKILLS AND KNOWLEDGE LEARNED AT SCHOOL); POWER HOUR (WHICH GIVES MEMBERS TIME TO START, IF NOT FINISH, THEIR HOMEWORK WHILE AT THE CLUBS); THE FAMILY OF SMART PROGRAMS (WHICH FOCUS ON REDUCING EXPERIMENTATION WITH DRUGS, ALCOHOL, TOBACCO, PREMATURE SEXUAL ACTIVITY AND GANG RESISTANCE); HEALTHY HABITS (WHICH PROMOTES GOOD NUTRITION, REGULAR PHYSICAL ACTIVITY AND OVERALL WELL-BEING); AND NETSMARTZ (WHICH TEACHES YOUTH HOW TO SAFELY USE THE INTERNET). DURING THE SCHOOL YEAR WE ARE OPEN FROM WHEN SCHOOL ADJOURNS TO 6:30 P.M. DURING THE SUMMER WE ARE OPEN FROM 7:30 A.M. TO 6:00 P.M.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

A DRAFT OF THE FORM 990 IS FIRST PROVIDED TO THE FINANCE COMMITTEE FOR REVIEW, THEN TO THE FULL BOARD FOR REVIEW WITH ALL SCHEDULES BEFORE BEING

Name of the organization

BOYS & GIRLS CLUB OF INDIAN

Employer identification number

59-3623298

FILED WITH THE IRS. AFTER APPROVAL BY THE BOARD, FORM 990 IS FILED WITH THE IRS.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

ALL BOARD MEMBERS ARE REQUIRED TO ANNUALLY REVIEW AND COMPLETE THE CONFLICT OF INTEREST QUESTIONNAIRE TO DISCLOSE ANY PREVIOUSLY UNDISCLOSED CONFLICTS OF INTEREST. ONCE IDENTIFIED, CONFLICTS OF INTERESTS ARE ADDRESSED AS SET FORTH IN THE ORGANIZATION'S CONFLICT OF INTEREST POLICY.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

THE BOARD OF DIRECTORS OF THE ORGANIZATION RELY UPON COMPARABILITY DATA TO DETERMINE AND APPROVE THE COMPENSATION OF THE EXECUTIVE DIRECTOR. THE BOARD OF DIRECTORS UTILIZES RESOURCES SUCH AS SIMILARLY SITUATED EXEMPT ORGANIZATIONS IN THEIR AREA TO BENCHMARK PAY ALONG WITH MARKET INFORMATION FROM OTHER EXEMPT ORGANIZATIONS AND FOR-PROFIT ORGANIZATIONS TO ASSESS THE COMPETITIVENESS AND REASONABLENESS OF THE COMPENSATION. ONCE A DECISION HAS BEEN MADE BY THE BOARD OF DIRECTORS, IT IS THEN VOTED UPON FOR APPROVAL. RECUSAL OF THE INDIVIDUALS WHOSE COMPENSATION IS BEING DETERMINED IS MANDATORY. A SIMILAR PROCESS IS USED FOR DETERMINING THE COMPENSATION OF ALL KEY EMPLOYEES.

Form 990, Part VI, Line 15b - Compensation Process for Officers

THE BOARD OF DIRECTORS OF THE ORGANIZATION RELY UPON COMPARABILITY DATA TO DETERMINE AND APPROVE THE COMPENSATION OF THE EXECUTIVE DIRECTOR. THE BOARD OF DIRECTORS UTILIZES RESOURCES SUCH AS SIMILARLY SITUATED EXEMPT ORGANIZATIONS IN THEIR AREA TO BENCHMARK PAY ALONG WITH MARKET INFORMATION FROM OTHER EXEMPT ORGANIZATIONS AND FOR-PROFIT ORGANIZATIONS TO ASSESS THE

Name of the organization

BOYS & GIRLS CLUB OF INDIAN

Employer identification number

59-3623298

COMPETITIVENESS AND REASONABLENESS OF THE COMPENSATION. ONCE A DECISION HAS BEEN MADE BY THE BOARD OF DIRECTORS, IT IS THEN VOTED UPON FOR APPROVAL. RECUSAL OF THE INDIVIDUALS WHOSE COMPENSATION IS BEING DETERMINED IS MANDATORY. A SIMILAR PROCESS IS USED FOR DETERMINING THE COMPENSATION OF ALL KEY EMPLOYEES.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
THE ORGANIZATION'S FORM 990, ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE AND AVAILABLE UPON REQUEST IN THE ADMINISTRATION OFFICE. GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE AVAILABLE FOR INSPECTION IN THE ADMINISTRATION OFFICE.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

INTERFUND TRANSFER \$ 130,000

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2018Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue Service (99)▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

▶ Attach to your tax return.

Name(s) shown on return **BOYS & GIRLS CLUB OF INDIAN
RIVER COUNTY, INC.**Identifying number
59-3623298

Business or activity to which this form relates

Indirect Depreciation**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)	1	1,000,000
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)	3	2,500,000
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 2017 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 2019. 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	223,480

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 2018	17	0
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		

Section B—Assets Placed in Service During 2018 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
19a 3-year property						
b 5-year property						
c 7-year property						
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			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 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	22	223,480
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.

DAA

There are no amounts for Page 2

Form **4562** (2018)

59-3623298

Federal Asset Report

FYE: 6/30/2019

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
78	BUS	7/06/05	25,000			25,000	5 MO S/L	25,000	0
79	SEBASTIAN BUILDING	3/02/06	1,165,717			1,165,717	39 MO S/L	368,646	29,890
80	DONOR PERFECT SOFTWARE	5/24/06	2,836			2,836	3 MO S/L	2,836	0
88	E350 FORD VAN	3/05/07	33,958			33,958	5 MO S/L	33,958	0
89	DONOR PERFECT SOFTWARE	8/17/06	6,466			6,466	3 MO S/L	6,466	0
93	FIRE ALARM SYSTEM	4/29/09	3,721			3,721	7 MO S/L	3,721	0
95	VERO BUILDING	6/30/09	173,044			173,044	39 MO S/L	35,496	4,437
96	LEASEHOLD IMPROVEMENTS-FELLS	6/24/10	643			643	23 MO S/L	224	28
97	SEBASTIAN BASKETBALL COURT	6/14/10	250			250	15 MO S/L	133	17
98	VERO BUILDING	6/30/10	1,365,562			1,365,562	39 MO S/L	280,115	35,015
99	LEASEHOLD IMPROVEMENTS-FELLS	10/04/10	146,351			146,351	23 MO S/L	49,314	6,363
100	VERO BUILDING	11/15/10	466,006			466,006	39 MO S/L	91,608	11,949
101	SEBASTIAN BASKETBALL COURT	3/16/11	156,243			156,243	15 MO S/L	75,517	10,416
104	AV SYSTEM	8/16/10	3,913			3,913	7 MO S/L	3,913	0
105	AV SYSTEM	8/16/10	3,913			3,913	7 MO S/L	3,913	0
106	AV SYSTEM	8/16/10	28,223			28,223	7 MO S/L	28,223	0
108	FURNITURE	9/16/10	1,892			1,892	7 MO S/L	1,892	0
111	AIR HOCKEY TABLE	8/30/10	1,595			1,595	7 MO S/L	1,595	0
112	POOL TABLE	8/30/10	2,430			2,430	7 MO S/L	2,430	0
113	POOL TABLE	8/30/10	2,430			2,430	7 MO S/L	2,430	0
116	AV SYSTEM	4/03/12	9,450			9,450	7 MO S/L	8,438	1,012
117	FLOORING	1/12/12	10,579			10,579	15 MO S/L	4,584	706
118	DEFIBRILLATOR	4/17/13	1,750			1,750	7 MO S/L	1,292	250
119	DEFIBRILLATOR	4/17/13	1,750			1,750	7 MO S/L	1,292	250
120	DEFIBRILLATOR	4/26/13	1,750			1,750	7 MO S/L	1,292	250
121	2 BASKETBALL HOOPS	6/16/13	3,681			3,681	7 MO S/L	2,629	526
122	FLOORING	8/14/13	4,411			4,411	15 MO S/L	1,446	294
123	BASKETBALL COURT LIGHTING	1/16/14	8,726			8,726	7 MO S/L	5,506	1,246
124	PHONE SYSTEM	6/02/14	6,247			6,247	7 MO S/L	3,644	893
125	BUILDING IMPROVEMENTS	2/19/15	87,446			87,446	39 MO S/L	7,474	2,242
126	AV PROJECTOR	6/12/15	1,897			1,897	7 MO S/L	836	271
127	FORD ECONOLINE VAN	5/12/15	21,652			21,652	5 MO S/L	13,713	4,330
128	FORD ECONOLINE VAN	5/12/15	27,323			27,323	5 MO S/L	17,305	5,464
129	PARTITIONS	2/23/15	2,070			2,070	7 MO S/L	986	295
130	VERO BUILDING	5/03/16	311,491			311,491	39 MO S/L	17,305	7,987
132	SECURITY SYSTEM	7/29/15	3,430			3,430	7 MO S/L	1,429	490
133	FENCING	9/18/15	6,071			6,071	15 MO S/L	1,113	405
134	2 SOCCER GOALS	4/21/16	3,676			3,676	7 MO S/L	1,138	525
135	SECURITY SYSTEM	8/18/15	8,310			8,310	7 MO S/L	3,364	1,187
136	SOUND SYSTEM	1/01/16	9,385			9,385	7 MO S/L	3,352	1,340
137	PHONE SYSTEM	1/29/16	15,670			15,670	7 MO S/L	5,410	2,238
138	AUTOSCRUBBER	3/21/16	13,000			13,000	7 MO S/L	4,179	1,857
139	SECURITY SYSTEM	7/01/15	13,860			13,860	7 MO S/L	5,940	1,980
140	VERO BUILDING	5/03/16	2,906,679			2,906,679	39 MO S/L	161,482	74,530
141	CHEVROLET VAN	9/22/15	30,830			30,830	5 MO S/L	16,957	6,166
142	STORAGE RACK	6/28/17	2,029			2,029	7 MO S/L	290	290
143	SCREEN	7/01/17	2,104			2,104	7 MO S/L	301	300
144	CAMERA	7/28/17	1,515			1,515	7 MO S/L	198	217
145	PHONE SYSTEM	8/03/17	5,296			5,296	7 MO S/L	694	756
146	LETTER OF INTENT	4/18/18	7,500			7,500	0 -- Memo	0	0
147	A/C HANDLER	12/07/17	7,500			7,500	7 MO S/L	625	1,071
148	WELLS FARGO COPIERS	12/05/17	23,000			23,000	5 MO S/L	2,683	4,600
149	SECURITY CAMERAS	8/28/18	5,937			5,937	7 MO S/L	0	707
150	2-SOCCER GOALS	3/29/19	5,100			5,100	7 MO S/L	0	182
151	5 TON AC SYSTEM	11/29/18	6,100			6,100	7 MO S/L	0	508
Total Other Depreciation			<u>7,167,408</u>			<u>7,167,408</u>		<u>1,314,327</u>	<u>223,480</u>
Total ACRS and Other Depreciation			<u>7,167,408</u>			<u>7,167,408</u>		<u>1,314,327</u>	<u>223,480</u>
Grand Totals			7,167,408			7,167,408		1,314,327	223,480
Less: Dispositions and Transfers			0			0		0	0
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			<u>7,167,408</u>			<u>7,167,408</u>		<u>1,314,327</u>	<u>223,480</u>

59-3623298

State Asset Report

FYE: 6/30/2019

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	State Prior	State Current	Federal Current	Difference Fed - State
Other Depreciation:								
78	BUS	7/06/05	25,000	25,000	25,000	0	0	0
79	SEBASTIAN BUILDING	3/02/06	1,165,717	1,165,717	368,646	29,890	29,890	0
80	DONOR PERFECT SOFTWARE	5/24/06	2,836	2,836	2,836	0	0	0
88	E350 FORD VAN	3/05/07	33,958	33,958	33,958	0	0	0
89	DONOR PERFECT SOFTWARE	8/17/06	6,466	6,466	6,466	0	0	0
93	FIRE ALARM SYSTEM	4/29/09	3,721	3,721	3,721	0	0	0
95	VERO BUILDING	6/30/09	173,044	173,044	35,496	4,437	4,437	0
96	LEASEHOLD IMPROVEMENTS-FELLSM	6/24/10	643	643	224	28	28	0
97	SEBASTIAN BASKETBALL COURT	6/14/10	250	250	133	17	17	0
98	VERO BUILDING	6/30/10	1,365,562	1,365,562	280,115	35,015	35,015	0
99	LEASEHOLD IMPROVEMENTS-FELLSM	10/04/10	146,351	146,351	49,314	6,363	6,363	0
100	VERO BUILDING	11/15/10	466,006	466,006	91,608	11,949	11,949	0
101	SEBASTIAN BASKETBALL COURT	3/16/11	156,243	156,243	75,517	10,416	10,416	0
104	AV SYSTEM	8/16/10	3,913	3,913	3,913	0	0	0
105	AV SYSTEM	8/16/10	3,913	3,913	3,913	0	0	0
106	AV SYSTEM	8/16/10	28,223	28,223	28,223	0	0	0
108	FURNITURE	9/16/10	1,892	1,892	1,892	0	0	0
111	AIR HOCKEY TABLE	8/30/10	1,595	1,595	1,595	0	0	0
112	POOL TABLE	8/30/10	2,430	2,430	2,430	0	0	0
113	POOL TABLE	8/30/10	2,430	2,430	2,430	0	0	0
116	AV SYSTEM	4/03/12	9,450	9,450	8,438	1,012	1,012	0
117	FLOORING	1/12/12	10,579	10,579	4,584	706	706	0
118	DEFIBRILLATOR	4/17/13	1,750	1,750	1,292	250	250	0
119	DEFIBRILLATOR	4/17/13	1,750	1,750	1,292	250	250	0
120	DEFIBRILLATOR	4/26/13	1,750	1,750	1,292	250	250	0
121	2 BASKETBALL HOOPS	6/16/13	3,681	3,681	2,629	526	526	0
122	FLOORING	8/14/13	4,411	4,411	1,446	294	294	0
123	BASKETBALL COURT LIGHTING	1/16/14	8,726	8,726	5,506	1,246	1,246	0
124	PHONE SYSTEM	6/02/14	6,247	6,247	3,644	893	893	0
125	BUILDING IMPROVEMENTS	2/19/15	87,446	87,446	7,474	2,242	2,242	0
126	AV PROJECTOR	6/12/15	1,897	1,897	836	271	271	0
127	FORD ECONOLINE VAN	5/12/15	21,652	21,652	13,713	4,330	4,330	0
128	FORD ECONOLINE VAN	5/12/15	27,323	27,323	17,305	5,464	5,464	0
129	PARTITIONS	2/23/15	2,070	2,070	986	295	295	0
130	VERO BUILDING	5/03/16	311,491	311,491	17,305	7,987	7,987	0
132	SECURITY SYSTEM	7/29/15	3,430	3,430	1,429	490	490	0
133	FENCING	9/18/15	6,071	6,071	1,113	405	405	0
134	2 SOCCER GOALS	4/21/16	3,676	3,676	1,138	525	525	0
135	SECURITY SYSTEM	8/18/15	8,310	8,310	3,364	1,187	1,187	0
136	SOUND SYSTEM	1/01/16	9,385	9,385	3,352	1,340	1,340	0
137	PHONE SYSTEM	1/29/16	15,670	15,670	5,410	2,238	2,238	0
138	AUTOSCRUBBER	3/21/16	13,000	13,000	4,179	1,857	1,857	0
139	SECURITY SYSTEM	7/01/15	13,860	13,860	5,940	1,980	1,980	0
140	VERO BUILDING	5/03/16	2,906,679	2,906,679	161,482	74,530	74,530	0
141	CHEVROLET VAN	9/22/15	30,830	30,830	16,957	6,166	6,166	0
142	STORAGE RACK	6/28/17	2,029	2,029	290	290	290	0
143	SCREEN	7/01/17	2,104	2,104	301	300	300	0
144	CAMERA	7/28/17	1,515	1,515	198	217	217	0
145	PHONE SYSTEM	8/03/17	5,296	5,296	694	756	756	0
146	LETTER OF INTENT	4/18/18	7,500	7,500	0	0	0	0
147	A/C HANDLER	12/07/17	7,500	7,500	625	1,071	1,071	0
148	WELLS FARGO COPIERS	12/05/17	23,000	23,000	2,683	4,600	4,600	0
149	SECURITY CAMERAS	8/28/18	5,937	5,937	0	707	707	0
150	2-SOCCER GOALS	3/29/19	5,100	5,100	0	182	182	0
151	5 TON AC SYSTEM	11/29/18	6,100	6,100	0	508	508	0
Total Other Depreciation			<u>7,167,408</u>	<u>7,167,408</u>	<u>1,314,327</u>	<u>223,480</u>	<u>223,480</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>7,167,408</u>	<u>7,167,408</u>	<u>1,314,327</u>	<u>223,480</u>	<u>223,480</u>	<u>0</u>
Grand Totals			7,167,408	7,167,408	1,314,327	223,480	223,480	0
Less: Dispositions			0	0	0	0	0	0
Less: Start-up/Org Expense			0	0	0	0	0	0
Net Grand Totals			<u>7,167,408</u>	<u>7,167,408</u>	<u>1,314,327</u>	<u>223,480</u>	<u>223,480</u>	<u>0</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

59-3623298

Future Depreciation Report**FYE: 6/30/20**

FYE: 6/30/2019

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
78	BUS	7/06/05	25,000	0	0
79	SEBASTIAN BUILDING	3/02/06	1,165,717	29,890	0
80	DONOR PERFECT SOFTWARE	5/24/06	2,836	0	0
88	E350 FORD VAN	3/05/07	33,958	0	0
89	DONOR PERFECT SOFTWARE	8/17/06	6,466	0	0
93	FIRE ALARM SYSTEM	4/29/09	3,721	0	0
95	VERO BUILDING	6/30/09	173,044	4,437	0
96	LEASEHOLD IMPROVEMENTS-FELLSMER	6/24/10	643	28	0
97	SEBASTIAN BASKETBALL COURT	6/14/10	250	17	0
98	VERO BUILDING	6/30/10	1,365,562	35,014	0
99	LEASEHOLD IMPROVEMENTS-FELLSMER	10/04/10	146,351	6,363	0
100	VERO BUILDING	11/15/10	466,006	11,949	0
101	SEBASTIAN BASKETBALL COURT	3/16/11	156,243	10,417	0
104	AV SYSTEM	8/16/10	3,913	0	0
105	AV SYSTEM	8/16/10	3,913	0	0
106	AV SYSTEM	8/16/10	28,223	0	0
108	FURNITURE	9/16/10	1,892	0	0
111	AIR HOCKEY TABLE	8/30/10	1,595	0	0
112	POOL TABLE	8/30/10	2,430	0	0
113	POOL TABLE	8/30/10	2,430	0	0
116	AV SYSTEM	4/03/12	9,450	0	0
117	FLOORING	1/12/12	10,579	705	0
118	DEFIBRILLATOR	4/17/13	1,750	208	0
119	DEFIBRILLATOR	4/17/13	1,750	208	0
120	DEFIBRILLATOR	4/26/13	1,750	208	0
121	2 BASKETBALL HOOPS	6/16/13	3,681	526	0
122	FLOORING	8/14/13	4,411	294	0
123	BASKETBALL COURT LIGHTING	1/16/14	8,726	1,247	0
124	PHONE SYSTEM	6/02/14	6,247	892	0
125	BUILDING IMPROVEMENTS	2/19/15	87,446	2,243	0
126	AV PROJECTOR	6/12/15	1,897	271	0
127	FORD ECONOLINE VAN	5/12/15	21,652	3,609	0
128	FORD ECONOLINE VAN	5/12/15	27,323	4,554	0
129	PARTITIONS	2/23/15	2,070	296	0
130	VERO BUILDING	5/03/16	311,491	7,987	0
132	SECURITY SYSTEM	7/29/15	3,430	490	0
133	FENCING	9/18/15	6,071	404	0
134	2 SOCCER GOALS	4/21/16	3,676	525	0
135	SECURITY SYSTEM	8/18/15	8,310	1,187	0
136	SOUND SYSTEM	1/01/16	9,385	1,341	0
137	PHONE SYSTEM	1/29/16	15,670	2,239	0
138	AUTOSCRUBBER	3/21/16	13,000	1,857	0
139	SECURITY SYSTEM	7/01/15	13,860	1,980	0
140	VERO BUILDING	5/03/16	2,906,679	74,531	0
141	CHEVROLET VAN	9/22/15	30,830	6,166	0
142	STORAGE RACK	6/28/17	2,029	290	0
143	SCREEN	7/01/17	2,104	301	0
144	CAMERA	7/28/17	1,515	216	0
145	PHONE SYSTEM	8/03/17	5,296	757	0
146	LETTER OF INTENT	4/18/18	7,500	0	0
147	A/C HANDLER	12/07/17	7,500	1,072	0
148	WELLS FARGO COPIERS	12/05/17	23,000	4,600	0
149	SECURITY CAMERAS	8/28/18	5,937	848	0
150	2-SOCCER GOALS	3/29/19	5,100	729	0
151	5 TON AC SYSTEM	11/29/18	6,100	872	0
Total Other Depreciation			<u>7,167,408</u>	<u>221,768</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>7,167,408</u>	<u>221,768</u>	<u>0</u>
Grand Totals			<u>7,167,408</u>	<u>221,768</u>	<u>0</u>

59-3623298

Future Depreciation Report**FYE: 6/30/20**

FYE: 6/30/2019

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>State</u>
Other Depreciation:				
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144	CAMERA	7/28/17	1,515	216
145	PHONE SYSTEM	8/03/17	5,296	757
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Total ACRS and Other Depreciation			<u>7,167,408</u>	<u>221,768</u>
Grand Totals			<u>7,167,408</u>	<u>221,768</u>

	(a) Other event	(b) Other event	(c) Other event	(d) Total other events (add col. (a) through col. (c))
	<u>EASTER PARADE</u> (event type)	<u>OTHER</u> (event type)	<u></u> (event type)	
Revenue				
1 Gross receipts	40,456	37,695		78,151
2 Less: Charitable contributions				
3 Gross income (line 1 minus line 2)	40,456	37,695		78,151
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food/beverages				
8 Entertainment				
9 Other expenses	17,532	3,893		21,425

Form **990****Two Year Comparison Report****2017 & 2018**For calendar year 2018, or tax year beginning **07/01/18**, ending **06/30/19**

Name

**BOYS & GIRLS CLUB OF INDIAN
RIVER COUNTY, INC.**

Taxpayer Identification Number

59-3623298

		2017	2018	Differences
Revenue	1. Contributions, gifts, grants	1. 961,210	2,748,898	1,787,688
	2. Membership dues and assessments	2.		
	3. Government contributions and grants	3. 101,647	183,567	81,920
	4. Program service revenue	4. 253,496	247,007	-6,489
	5. Investment income	5. 12,269	23,199	10,930
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7. 2,380		-2,380
	8. Net income or (loss) from fundraising events	8. 438,040	373,093	-64,947
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10.		
	11. Other revenue	11.		
	12. Total revenue. Add lines 1 through 11	12. 1,769,042	3,575,764	1,806,722
Expenses	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15. 94,462	97,296	2,834
	16. Salaries, other compensation, and employee benefits	16. 1,077,713	1,199,773	122,060
	17. Professional fundraising fees	17.		
	18. Other professional fees	18. 13,500	14,050	550
	19. Occupancy, rent, utilities, and maintenance	19. 46,932	45,058	-1,874
	20. Depreciation and Depletion	20. 226,643	223,484	-3,159
	21. Other expenses	21. 500,922	581,115	80,193
	22. Total expenses. Add lines 13 through 21	22. 1,960,172	2,160,776	200,604
	23. Excess or (Deficit). Subtract line 22 from line 12	23. -191,130	1,414,988	1,606,118
Other Information	24. Total exempt revenue	24. 1,769,042	3,575,764	1,806,722
	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26. 706,185	643,299	-62,886
	27. Total assets	27. 8,290,941	9,921,777	1,630,836
	28. Total liabilities	28. 113,666	435,712	322,046
	29. Retained earnings	29. 8,177,275	9,486,065	1,308,790
	30. Number of voting members of governing body	30. 20	20	
	31. Number of independent voting members of governing body	31. 20	20	
	32. Number of employees	32. 77	76	
	33. Number of volunteers	33. 50	70	

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
SMALL EQUIP/FURNISHINGS	\$ 29,919	\$ 24,986	\$ 4,933	\$
MISCELLANEOUS	21,720	16,425	2,084	3,211
LICENSES AND DUES	18,072	13,467	3,480	1,125
BOARD DEVELOPMENT/INSURAN	6,537	2,448	4,006	83
OTHER DIRECT FUNDRAISING	3,815			3,815
Total	\$ 80,063	\$ 57,326	\$ 14,503	\$ 8,234

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
FL DEPT OF EDUCATION	\$ 71,647
INDIAN RIVER COUNTY BOARD OF CTY COM	22,500
DEPT OF JUVENILE JUSTICE	89,420
UNITED WAY	95,000
MISCELLANEOUS PRIVATE GRANTS	41,750
CONTRIBUTIONS	2,612,148
Total	<u>\$ 2,932,465</u>

Schedule A, Part II, Line 12 - Current year

Description	Amount
PROGRAM SERVICE FEES	\$ 247,007
Taxable Interest on Savings and Temporary Cash Investments	23,199
Total	<u>\$ 270,206</u>