

Prepared For
BOYS AND GIRLS CLUBS OF THE EMERALD
d/b/a COAST INC

1150 Airport Rd Unit 172
Destin FL 32541
Telephone: 850-654-9235

**Coastal Accounting of NW Florida PA
1150 Airport Rd Unit 172
Destin FL 32541
850-654-9235**

July 15, 2021

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

Enclosed is the 2020 Federal 990 tax return for BOYS AND GIRLS CLUBS OF THE EMERALD.

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

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

Sincerely,

DOUGLAS T INGRAM JR

2020 TAX RETURN ENGAGEMENT LETTER

Dear Client:

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

We will prepare your 2020 federal and requested state income tax returns from information you furnish to us. This engagement pertains only to the 2020 tax year, and our responsibilities do not include preparation of any other tax return years that may be due to any taxing authority. It is your responsibility to provide all the necessary information in order for us to prepare accurate and complete income tax returns. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will render such accounting and bookkeeping assistance as determined necessary for the preparation of the income tax returns.

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

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

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

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

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

We appreciate you selecting Coastal Accounting of NW Florida PA as your tax preparers.

Very truly yours,

Coastal Accounting of NW Florida PA

Privacy Policy Statement of
Coastal Accounting of NW Florida PA
as required by the
Gramm-Leach-Bliley Act
Public Law 106-102
Effective November 12, 1999

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

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

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

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

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

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

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

Coastal Accounting of NW Florida PA maintains physical, electronic, and procedural safeguards that comply with the federal standards to guard your nonpublic personal information.

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

Please contact us at 850-654-9235 if you have any questions or concerns regarding our policy.

Return of Organization Exempt From Income Tax

2020

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Form header section A-M containing organization details like name (BOYS AND GIRLS CLUBS OF THE EM), address (923 DENTON BLVD), EIN (59-1267050), and principal officer (SHERVIN RASSA).

Part I Summary

Summary table with columns for line number, description, Prior Year, Current Year, and Net Assets or Fund Balances. Includes rows for mission statement, revenue (Total: 4,260,308), expenses (Total: 4,075,539), and net assets (Total: 496,854).

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.

Signature block for officer SHERVIN RASSA, CEO, dated 07/13/2021.

Paid Preparer Use Only section for DOUGLAS T INGRAM JR, Preparer's signature, dated 07/12/2021, PTIN P00793042.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: BOYS AND GIRLS CLUBS OF THE EMERALD COAST INC IS A NOT-FOR-PROFIT CORPORATION ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA AS OF JUNE 13, 1967 FOR THE PURPOSE OF PROMOTING HEALTH, SOCIAL,

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] 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 [X] 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 \$ 3627083. including grants of \$) (Revenue \$ 767591.) PROVIDED RECREATION SERVICES FOR APPROXIMATELY 2,000 BOYS AND GIRLS - ACADEMIC SUCCESS- WE CONCENTRATE ON ON-TIME GRADE PROGRESSION AND ALL MEMBERS GRADUATE HIGH SCHOOL WITH A PLAN FOR THEIR FUTURE. - HEALTHY LIFESTYLES - WE PROVIDE DRUG AND ALCOHOL EDUCATION AS WELL AS EDUCATION ON GOOD DECISION MAKING SKILLS AND LEADING UNSEDENTARY LIFESTYLES. - GOOD CHARACTER / CITIZENSHIP - YOUTH ARE GOOD STEWARDS IN THE COMMUNITY, PARTICIPATE IN COMMUNITY SERVICE ACTIVITIES AND BULLYING PREVENTION PROGRAMS.

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

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

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

4e Total program service expenses 3627083.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and financial reporting.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding IRS filings and tax compliance.

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

Table with columns for question number, description, sub-part, and Yes/No checkboxes. Includes questions 2a through 16 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included on line 1a, above, who are independent... 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?...

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?... 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?... 12a Did the organization have a written conflict of interest policy?...

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed... 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection... 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year... 20 State the name, address, and telephone number of the person who possesses the organization's books and records... THE ORGANIZATION 850-862-1616 923 DENTON BLVD FORT WALTON BEA FL 32547

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SHERVIN RASSA CEO	40	X	X	X	X		150810.	0	0	
(2) TODD WILKINSON DIRECTOR	2	X					0	0	0	
(3) CLINT ADEN CHAIR ELECT	2	X	X				0	0	0	
(4) DAVID ALLEN SECRETARY	2	X	X				0	0	0	
(5) KALAN WASSON DIRECTOR	2	X					0	0	0	
(6) L EVANCHYK DIRECTOR	2	X					0	0	0	
(7) ALEXA DAVIS DIRECTOR	2	X					0	0	0	
(8) A VOISIN DIRECTOR	2	X					0	0	0	
(9) P HIGGINS CHAIRMAN	2	X	X				0	0	0	
(10) B ZANNIS DIRECTOR	2	X					0	0	0	
(11) JASON FLOYD DIRECTOR	2	X					0	0	0	
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal							150810.			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							150810.			

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

Check 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					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 3450217.					
	g Noncash contributions included in lines 1a-1f	1g \$ 1123140.					
	h Total. Add lines 1a-1f ▶		3450217.				
	Program Service Revenue			Business Code			
2a PROGRAM FEES		713990	767591.	767591.			
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f ▶		767591.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		188.			188.	
	4 Income from investment of tax-exempt bond proceeds . . . ▶						
	5 Royalties ▶						
	6a Gross rents	(i) Real (ii) Personal					
		6a					
		b Less: rental expenses	6b				
	c Rental income or (loss)	6c					
	d Net rental income or (loss) ▶						
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other					
		7a					
		b Less: cost or other basis and sales expenses	7b				
	c Gain or (loss)	7c					
	d Net gain or (loss) ▶						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
		8a 99975.					
b Less: direct expenses		8b 57663.					
c Net income or (loss) from fundraising events ▶		42312.			42312.		
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities ▶							
10a Gross sales of inventory, less returns and allowances							
	10a						
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory ▶							
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d ▶							
12 Total revenue. See instructions. ▶		4260308.	767591.		42500.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	150811.	100541.	50270.	
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	1587192.	1378359.	208833.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	39280.	29916.	9364.	
9 Other employee benefits	236861.	177092.	59769.	
10 Payroll taxes	128293.	110230.	18063.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	41754.	24747.	17007.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	32424.			32424.
13 Office expenses	42189.	26667.	15522.	
14 Information technology				
15 Royalties				
16 Occupancy	1057376.	1057376.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	2745.	2745.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	63440.	63440.		
23 Insurance	224580.	211111.		13469.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SEE STMT				
b				
c				
d				
e All other expenses	305211.	278927.	1997.	24287.
25 Total functional expenses. Add lines 1 through 24e	4075539.	3620245.	383359.	71935.
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 Sheet

Check 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	219580.	1	344978.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	147630.	3	60809.
	4 Accounts receivable, net	7373.	4	262013.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	232863.	9	126092.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1344876.		
	b Less: accumulated depreciation	1194807.		
	11 Investments—publicly traded securities		11c	150069.
	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		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	820755.	16	943961.	
Liabilities	17 Accounts payable and accrued expenses	104057.	17	41779.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	404613.	24	405328.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	508670.	26	447107.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	140322.	27	485396.
	28 Net assets with donor restrictions	171763.	28	11458.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	312085.	32	496854.
33 Total liabilities and net assets/fund balances	820755.	33	943961.	

Part XI Reconciliation of Net Assets

Check 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	4260308.
2	Total expenses (must equal Part IX, column (A), line 25)	2	4075539.
3	Revenue less expenses. Subtract line 2 from line 1	3	184769.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	312085.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	496854.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		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 on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.**

Name of the organization BOYS AND GIRLS CLUBS OF THE EMERALD	Employer identification number 59-1267050
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total; 5 The portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities; 13 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2020 (99.98%); 15 Public support percentage from 2019 Schedule A, Part II, line 14 (99.96%); 16a 33 1/3% support test—2020 (checked); 16b 33 1/3% support test—2019; 17a 10%-facts-and-circumstances test—2020; 17b 10%-facts-and-circumstances test—2019; 18 Private foundation.

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2020

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

Name of the organization BOYS AND GIRLS CLUBS OF THE EMERALD	Employer identification number 59-1267050
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Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization BOYS AND GIRLS CLUBS OF THE EMERALD	Employer identification number 59-1267050
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	BOYS AND GIRLS CLUB OF THE EME 923 DENTON BLVD FT WALTON BEA FL 32547- Foreign State or Province: _____ Foreign Country: _____	\$ 931,564.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization: BOYS AND GIRLS CLUBS OF THE EMERALD; Employer identification number: 59-1267050

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor advisement.

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

Form for Part II Conservation Easements. Includes questions about purpose of easements, total number and acreage, and monitoring requirements. Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, 2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting requirements and amounts for revenue and assets.

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - 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:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a** Board designated or quasi-endowment ▶ 0.00 %
- b** Permanent endowment ▶ 0.00 %
- c** Term endowment ▶ 0.00 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)		
3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?		

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		1,344,876.	1,194,807.	150,069.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 150,069.

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	
		MAC & CHEESE (event type)	RUSSELL SKAL (event type)	19 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	22,626.	25,000.	52,349.	99,975.
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	22,626.	25,000.	52,349.	99,975.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	4,663.	2,500.	50,500.	57,663.
	10	Direct expense summary. Add lines 4 through 9 in column (d) ▶				57,663.
11	Net income summary. Subtract line 10 from line 3, column (d) ▶				42,312.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than 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))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes 0.0% <input type="checkbox"/> No	<input type="checkbox"/> Yes 0.0% <input type="checkbox"/> No	<input type="checkbox"/> Yes 0.0% <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d) ▶				
8	Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization: **BOYS AND GIRLS CLUBS OF THE EMERALD** Employer identification number: **59-1267050**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	X	11	1,062,621.	FMV
26	X	11	60,519.	FMV
27				
28				

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

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

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

SCHEDULE M PART I LINES 25 AND 26

THE ORGANIZATION UTILIZES OTHER ENTITY'S BUILDINGS

FOR AFTER SCHOOL PROGRAMS THROUGHOUT THE YEAR. THE NONCASH

CONTRIBUTIONS FOR USE OF THE 11 FACILITIES IS RECOGNIZED AT

THEIR ESTIMATED FAIR MARKET VALUES.

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

2020

**Open to Public
Inspection**

Name of the organization

BOYS AND GIRLS CLUBS OF THE EMERALD

Employer identification number

59-1267050

FORM 990 PART III ITEM 1

DESCRIPTION OF ORGANIZATION MISSION CONTINUED

EDUCATIONAL VOCATIONAL AND CHARACTER DEVELOPMENT OF CHILDREN

AGES 6-17 AND IS PRIMARILY SUPPORTED THROUGH DONOR

CONTRIBUTIONS, GRANTS AND SPECIAL EVENTS.

FORM 990 PART VI SECTION B LINE 11

THE FORM 990 IS PROVIDED TO THE EXECUTIVE DIRECTOR AND THE

TREASURER OF THE GOVERNING BODY PRIOR TO BEING FILED WITH

THE IRS

FORM 990 PART VI SECTION B LINE 12C

A CONFLICT POLICY FORM IS SIGNED BY ALL PARTIES ANNUALLY.

ANY CONFLICTS ARE BROUGHT TO THE BOARD'S ATTENTION FOR

REVIEW.

FORM 990 PART VI SECTION B LINE 15A

CEO COMPENSATION IS DETERMINED BY THE EXECUTIVE COMMITTEE OF

THE CORPORATE BOD AND IS BASED ON A NUMBER OF FACTORS

INCLUDING INDUSTRY NORMS, MARKET RATES AND BENCHMARK RATES.

FORM 990 PART VI SECTION B LINE 15B

SENIOR STAFF COMPENSATION IS DETERMINED BY THE CEO AND IS

ALSO BASED ON SIMILAR FACTORS AS STATED ABOVE FOR CEO

COMPENSATION

FORM 990 PART VI SECTION C LINE 19

THE CLUB MAKES THE DOCUMENTS AVAILABLE UPON REQUEST WHICH

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

THE DENTON BLVD LOCATION.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization
BOYS AND GIRLS CLUBS OF THE EMERALD

Employer identification number
59-1267050

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

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

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

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

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

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

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

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

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) BOYS AND GIRLS CLUB OF THE EMERALD COAST FOUNDATION	S	931,564.	CASH
(2)			
(3)			
(4)			
(5)			
(6)			

Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form4562 for instructions and the latest information.**

Attachment
Sequence No. **179**

Name(s) shown on return BOYS AND GIRLS CLUBS OF TH	Business or activity to which this form relates OPERATIONS	Identifying number 59-1267050
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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	
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	
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)	(b)
Description of property		Cost (business use only)
		(c) Elected cost
		7
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 2019 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 2021. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2020	17	63,440
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20 a 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	63,440
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.

2020 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
Form: OPERATIONS																
Rental Property: N/A																
Depreciation Class: Autos																
In Service Year: 2001																
EXPRESS VAN	05/01	26264	100		26264	MACRS	5.0	HY	26264							
In Service Year: 2005																
VEHICLES	200 06/05	108380	100		108380	MACRS	5.0	HY	108380							
In Service Year: 2010																
2010 FORD E	01/10	33116	100		33116	SL	5.0	HY	26379			26379				
						SL										
2006 ELDORAD	08/10	47000	100		47000	SL	5.0	MM	32342			32342				
						SL										
FORD VAN	02/10	20996	100		20996	SL	5.0	HY	20996			20996				
						SL										
FORD EXPLORE	02/10	2175	100		2175	SL	5.0	HY	2175			2175				
CHEVY VAN	02/10	20200	100		20200	SL	5.0	HY	19236			19236				
						SL										
		-----			-----				-----			-----				
		123487			123487				101128			101128				
In Service Year: 2014																
2014 THOMAS	04/14	110147	100		110147	SL	5.0	MM	110147			110147				
In Service Year: 2018																
BUS	01/18	208157	100		208157	SL	5.0	MM	81535	41631	41631	81535	41631			
MINI BUS	03/18	60327	100		60327	SL	5.0	HY	18098	12065	12065	18098	12065			
						SL										
		-----			-----				-----	-----	-----	-----	-----			
		268484			268484				99633	53696	53696	99633	53696			

2020 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
Depreciation Class: Data handling equipment																
In Service Year: 2008																
VIDEO AND GA	06/08	49580	100		49580	SL	5.0	HY	49580							
						SL										
In Service Year: 2009																
PROJECTOR	30 01/09	988	100		988	SL	5.0	HY	988							
COMPUTERS	06/09	2396	100		2396	MACRS	5.0	HY	2396							
COMPUTERS	06/09	2396	100		2396	SL	5.0	HY	2396							
		-----			-----				-----							
		5780			5780				5780							
In Service Year: 2011																
VISION MEMBE	09/11	9781	100		9781	SL	5.0	HY	9454			9454				
In Service Year: 2013																
SHARP 70 FLA	08/13	10485	100		10485	SL	5.0	MM	10398			10398				
						SL										
FLAT PANEL F	08/13	1812	100		1812	SL	5.0	MM	1796			1796				
						SL										
DELL COMPUTE	09/13	17470	100		17470	SL	5.0	MM	17470			17470				
						SL										
BEST BUY PUR	09/13	9040	100		9040	SL	5.0	MM	8965			8965				
						SL										
		-----			-----				-----			-----				
		38807			38807				38629			38629				
Depreciation Class: Furniture and fixtures nonrental																
In Service Year: 2000																
PICNIC TABLE	04/00	2557	100		2557	MACRS	7.0	HY	2557							

2020 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
TABLES	12/13	6950	100		6950	SL	5.0	MM	6950			6950				
		-----			-----				-----			-----				
		157425			157425				157008			157008				
In Service Year: 2015																
FURNITURE AN	07/15	8145	100		8145	SL	5.0	HY	7331	814		7331	814			
BIKE	12/15	3245	100		3245	SL	5.0	HY	2921	324		2921	324			
		-----			-----				-----	-----		-----	-----			
		11390			11390				10252	1138		10252	1138			
In Service Year: 2016																
GREATMATS	08/16	11855	100		11855	SL	7.0	HY	5927	1694	1693	5927	1694			
Depreciation Class: Furniture and fixtures rental																
In Service Year: 2003																
POOL TABLE	02/03	1050	100		1050	SL	5.0	HY	1050							
						SL										
In Service Year: 2006																
OFFICE FURNI	08/06	2991	100		2991	SL	5.0	HY	2991							
						SL			2991							
Depreciation Class: Machinery and equipment other																
In Service Year: 2002																
GENERATOR	06/02	597	100		597	SL	15.0	HY	597			597				
REFRIGERATOR	07/02	950	100		950	SL	15.0	HY	948			948				
ICEMAKER	01/02	2378	100		2378	SL	5.0	HY	2378							
						SL										
EQUIPMENT	05/02	3269	100		3269	MACRS	5.0	HY	3269							
		-----			-----				-----			-----				
		7194			7194				7192			1545				

2020 ASSET DETAIL REPORT

Description	Date Acqd	Cost	Bus. Use	179+ Spec.	Basis	Method	Rec. Per.	Cv	Prior Depr.	Current Depr.	Next Year	Prior AMT	Current AMT	Gain/Price	Sales Price	Date Sold
In Service Year: 2006																
PLAYGROUND E	08/06	102135	100		102135	SL	15.0	HY	91339	6812	3401	91339	6812			
						SL										
In Service Year: 2009																
INTERNATIONA	01/09	2000	100		2000	SL	5.0	MM	2000							
In Service Year: 2010																
INTERNATIONA	01/10	2000	100		2000	SL	5.0	MM	2000			2000				
						SL										
In Service Year: 2012																
SPORTS EQUIP	06/12	2456	100		2456	SL	5.0	MM	2456			2456				
In Service Year: 2013																
THOMAS MINOT	01/13	55412	100		55412	SL	5.0	MM	54947			54947				
2014 THOMAS	08/13	109311	100		109311	SL	5.0	MM	108399			108399				
		-----			-----				-----			-----				
		164723			164723				163346			163346				
Depreciation Class: Office equipment																
In Service Year: 2013																
SCHOOL OUTFI	12/13	1147	100		1147	SL	5.0	HY	1050			1050				
						SL										
Form Totals:		-----			-----				-----	-----	-----	-----	-----			
		1343183			1343183				1131567	63440	58836	817281	63440			

IRS e-file Signature Authorization for an Exempt Organization

Department of the Treasury
Internal Revenue Service

For calendar year 2020, or fiscal year beginning _____, 2020, and ending _____, 20_____.

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

2020

Name of exempt organization or person subject to tax BOYS AND GIRLS CLUBS OF THE EMERALD	Taxpayer identification number 59-1267050
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Name and title of officer or person subject to tax SHERVIN RASSA	CEO
--	------------

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

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>4,260,308</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	_____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	_____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	_____
6a Form 990-T check here ▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	_____
7a Form 4720 check here ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	_____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

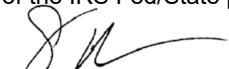
Under penalties of perjury, I declare that I am an officer of the above organization or I am a person subject to tax with respect to name of organization) _____, (EIN) _____ and that I have examined a copy true, correct, and complete. I further declare that the amount in Part I above is the amount shown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

PIN: check one box only

I authorize COASTAL ACCOUNTING OF NW FL to enter my PIN 12345 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶  Date ▶ 07/13/2021

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 50044854321
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ DOUGLAS T INGRAM JR CPA Date ▶ 07/15/2021

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

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

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

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

INVOICE DATE: 07/15/2021
 ID NUMBER: 59-1267050
 TELEPHONE: 850-862-1616
 INVOICE NO.: 2402

2020 INVOICE

Description

- 1 FORM 990
- 1 SCHEDULE A, SUPPLEMENTARY INFORMATION
- 1 SCHEDULE B, SCHEDULE OF CONTRIBUTORS
- 1 SCHEDULE D, SUPPLEMENTAL FINANCIAL STATEMENTS
- 1 SCHEDULE M, NON-CASH CONTRIBUTIONS
- 1 SCHEDULE O, SUPPLEMENTAL INFORMATION TO FORM 990
- 1 SCHEDULE R, RELATED ORGANIZATIONS AND UNRELATED PARTNERSHIPS
- 1 FORM 4562, DEPRECIATION AND AMORTIZATION
- 1 FORM 8879EO, IRS E-FILE SIGNATURE AUTHORIZATION
- 10 990/EZ/PF STATEMENT
- 59 DEPRECIATION WORKSHEET

Remarks:

PAYMENT IN FULL IS DUE WHEN SERVICES ARE RENDERED.

THANK YOU FOR CHOOSING COASTAL ACCOUNTING OF NW
 FLORIDA

Total Charges	2000.00
Discount	
Sales Tax	
Payments	
Amount Due	2000.00

US 990**Other Functional Expenses: Page 10, Line 24****2020**

Description of the Asset	Total	Program Services	Management and General	Fundraising
AWARDS & RECOGNITION	3,229.	3,229.		
BANK FEES	20,972.	20,867.		105.
CURRICULUM	93,385.	93,385.		
DUES	45,797.	41,613.	2,534.	1,650.
GROUNDS MAINTENANCE	54,053.	54,053.		
PROFESSIONAL DEVELOPM	14,551.	14,551.		
T-SHIRTS	3,722.	3,722.		
TRANSPORTATION	39,206.	39,206.		
UTILITIES	170,074.	167,395.	1,997.	682.
ORGANIZATION EVENTS	23,605.			23,605.
	468,594.	438,021.	4,531.	26,042.

