

**NEIGHBORHOOD DEVELOPMENT FUND
Not-for-Profit Transmittal and Approval Form**

Applicant/Program: Boys & Girls Clubs, Inc DBA Boys & Girls Clubs of Kentuckiana /Parkland Boys & Girls
Applicant Requested Amount: \$ 1,500.00
Appropriation Request Amount: \$1,500.00

Executive Summary of Request
The requested funds will be used to support the Parkland Boys & Girls Clubs Christmas Celebration from December 20th through December 22nd , 2016 . Activities for the club members will be held on each of these three days and include movies , skating and holiday party . The program is designed to give the youth in the community an alternative to hanging on the streets and away from danger during there holiday break from school .

Is this program/project a fundraiser? Yes No
Is this applicant a faith based organization? Yes No
Does this application include funding for sub-grantee(s)? Yes No

I have reviewed the attached Neighborhood Development Fund Application and have found it complete and within Metro Council guidelines and request approval of funding in the following amount(s). I have read the organization's statement of public purpose to be furthered by the funds requested and I agree that the public purpose is legitimate. I have also completed the disclosure section below, if required.

1 District #  Primary Sponsor Signature \$1,500.00 Amount 12/02/2016 Date

Primary Sponsor Disclosure
List below any personal or business relationship you, your family or your legislative assistant have with this organization, its volunteers, its employees or members of its board of directors.
None

Approved by:

Appropriations Committee Chairman Date
Final Appropriations Amount: _____

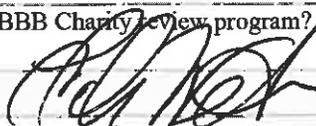
LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Legal Name of Applicant Organization Boys & Girls Clubs Inc, DBA Boys & Girls Clubs of Kentuckiana

Program Name and Request Amount Parkland Boys & Girls Club Holiday Celebration

	Yes/No/NA
Is the NDF Transmittal Sheet Signed by all Council Member(s) Appropriating Funding?	<input type="checkbox"/> Yes
Is the funding proposed by Council Member(s) less than or equal to the request amount?	<input type="checkbox"/> Yes
Is the proposed public purpose of the program viable and well-documented?	<input type="checkbox"/> Yes
Will all of the funding go to programs specific to Louisville/Jefferson County?	<input type="checkbox"/> Yes
Has Council or Staff relationship to the Agency been adequately disclosed on the cover sheet?	<input type="checkbox"/> Yes
Has prior Metro Funds committed/granted been disclosed?	<input type="checkbox"/> Yes
Is the application properly signed and dated by authorized signatory?	<input type="checkbox"/> Yes
Is proof of Tax Exempt status of 501(c) 3, 4, 6, 19, 1120-H included?	<input type="checkbox"/> Yes
If Metro funding is for a separate taxing district is the funding appropriated for a program outside the legal responsibility of that taxing district?	<input type="checkbox"/> N/A
Is the entity in good standing with: <ul style="list-style-type: none"> ▶ Kentucky Secretary of State? ▶ Louisville Metro Revenue Commission? ▶ Louisville Metro Government? ▶ Internal Revenue Service? ▶ Louisville Metro Human Relations Commission? 	<input type="checkbox"/> Yes
Is the current Fiscal Year Budget included?	<input type="checkbox"/> Yes
Is the entity's board member list (with term length/term limits) included?	<input type="checkbox"/> Yes
Is recommended funding less than 33% of total agency operating budget?	<input type="checkbox"/> Yes
Does the application budget reflect only the revenue and expenses of the project/program?	<input type="checkbox"/> No
Is the cost estimate(s) from proposed vendor (if request is for capital expense) included?	<input type="checkbox"/> N/A
Is the most recent annual audit (if required by organization) included?	<input type="checkbox"/> Yes
Is a copy of Signed Lease (if rent costs are requested) included?	<input type="checkbox"/> N/A
Is the Supplemental Questionnaire for churches/religious organizations (if requesting organization is faith-based) included?	<input type="checkbox"/> N/A
Are the Articles of Incorporation of the Agency included?	<input type="checkbox"/> Yes
Is the IRS Form W-9 included?	<input type="checkbox"/> Yes
Is the IRS Form 990 included?	<input type="checkbox"/> Yes
Are the evaluation forms (if program participants are given evaluation forms) included?	<input type="checkbox"/> N/A
Affirmative Action/Equal Employment Opportunity plan and/or policy statement included (if required to do so)?	<input type="checkbox"/> N/A
Has the Agency agreed to participate in the BBB Charity review program? If so, has the applicant met the BBB Charity Review Standards?	<input type="checkbox"/> Yes

Prepared by: **Charles Weathers**



Date: 12/02/2016

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 1 – APPLICANT INFORMATION			
Legal Name of Applicant Organization:		Boys & Girls Clubs, Inc. DBA Boys & Girls Clubs of Kentuckiana <i>(as listed on: http://www.sos.ky.gov/business/records)</i>	
Main Office Street & Mailing Address: 3900 Crittenden Drive, Louisville, KY 40209			
Website: www.bgckyana.org			
Applicant Contact:	Lucas Adams	Title:	Dir. of Grants and Corporate Giving
Phone:	502-585-5437	Email:	ladams@bgckyana.org
Financial Contact:	Kelly Watson	Title:	Dir. of Finance
Phone:	502-585-5437	Email:	kwatson@bgckyana.org
Organization’s Representative who attended NDF Training: Lucas Adams			
GEOGRAPHICAL AREA(S) WHERE PROGRAM ACTIVITIES ARE (WILL BE) PROVIDED			
Program Facility Location(s):		3200 Greenwood Avenue, Louisville, KY 40211	
Council District(s):	1	Zip Code(s):	40211
SECTION 2 – PROGRAM REQUEST & FINANCIAL INFORMATION			
PROGRAM/PROJECT NAME: Parkland Christmas Celebration			
Total Request: (\$)	1,500	Total Metro Award (this program) in previous year: (\$)	0
Purpose of Request (check all that apply):			
<input type="checkbox"/> Operating Funds (generally cannot exceed 33% of agency’s total operating budget) <input checked="" type="checkbox"/> Programming/services/events for direct benefit to community or qualified individuals <input type="checkbox"/> Capital Project of the organization (equipment, furnishing, building, etc)			
The Following are Required Attachments:			
<input checked="" type="checkbox"/> IRS Exempt Status Determination Letter <input checked="" type="checkbox"/> Current year projected budget <input checked="" type="checkbox"/> Current financial statement <input checked="" type="checkbox"/> Most recent IRS Form 990 or 1120-H <input checked="" type="checkbox"/> Articles of Incorporation (current & signed) Cost estimates from proposed vendor if request is for capital expense		<input type="checkbox"/> Signed lease if rent costs are being requested <input checked="" type="checkbox"/> IRS Form W9 <input type="checkbox"/> Evaluation forms if used in the proposed program <input checked="" type="checkbox"/> Annual audit (if required by organization) <input type="checkbox"/> Faith Based Organization Certification Form, if applicable	
For the current fiscal year ending June 30, list all funds appropriated and/or received from Louisville Metro Government for this or any other program or expense, including funds received through Metro Federal Grants, from any department or Metro Council Appropriation (Neighborhood Development Funds). Attach additional sheet if necessary.			
Source:	External Agency Fund- Youth	Amount: (\$)	43,500
Source:	External Agency Fund- Art	Amount: (\$)	15,000
Source:		Amount: (\$)	
Has the applicant contacted the BBB Charity Review for participation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Has the applicant met the BBB Charity Review Standards? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

Applicant’s Initials JWA

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 3 – AGENCY DETAILS

Describe Agency's Vision, Mission and Services:

Our mission is to inspire and enable all young people, especially those most in need of our services, to realize and develop their full potential as productive, responsible and caring citizens.

Boys & Girls Clubs of Kentuckiana (BGCK) has been serving the local community since 1959. Affiliated with Boys & Girls Clubs of America (BGCA), we are part of a nationwide movement of 4,100+ Club facilities serving nearly 4 million young people annually. For over 57 years, BGCK has been a leader in youth development during out-of-school time hours. Every year, we provide thousands of kids ages 6 to 18 with a safe and fun place, positive adult mentors, educational enhancement, guidance on healthy living and life-changing programs. We operate 5 Clubs: Ed Endres (New Albany) and Jeffersonville in Indiana and Newburg, Parkland and Shawnee in Kentucky.

Research shows that what happens during the out-of-school hours can have a dramatic impact on reversing the most negative trends facing our youth: school disengagement, academic failure, dropout rates, involvement in delinquency and gangs, exposure to violence, substance abuse, and poor nutrition and physical fitness. By providing a quality out-of-school time experience, BGCK seeks to expand the positive impact we have on our community's youth by helping them succeed academically, prepare for a career, demonstrate an understanding of the importance of community service, and embrace healthy attitudes and behaviors.

Programming is focused on creating access and opportunity and helps foster essential youth outcomes of academic success, character and leadership, and healthy lifestyles.

- Academic Success programs allow youth to practice and develop skills needed to succeed in school, pursue post-secondary education, embrace reading and learning, and gain practical experience with technology. We expect our members will graduate from high school on time, ready for a post-secondary education and a 21st-century career.
- Character and Leadership programs allow youth to practice planning and decision making, demonstrate leadership skills, contribute to the Club and the community, and learn the skills needed to become responsible, caring citizens.
- Healthy Lifestyles programs develop young people's capacity to engage in positive behaviors that nurture their own well-being, promote proper nutrition and active lifestyles, and encourage positive self-image and self-respect.



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SECTION 4 - BOARD OF DIRECTORS AND PAID STAFF

Board Member	Term End Date
Andy Mays (Board President)	Jun 30, 2018
Matt Capozzoli (Board Vice President)	Jun 30, 2018
John Rittichier (Board Treasurer)	Jun 30, 2018
Marvin Hill (Board Secretary)	Jun 30, 2018
Justin Brown	Jun 30, 2019
Grover Cox	Jun 30, 2017
Colleen Endres	Jun 30, 2018
James Gordon	Jun 30, 2018
Tammye Henderson	Jun 30, 2017
Joe Hertzman	Jun 30, 2017
Robin Jennings	Jun 30, 2018
Todd Logsdon	Jun 30, 2017
Graham Merryweather	Jun 30, 2018
Mark Miller	Jun 30, 2018
Josh Rose	Jun 30, 2017
Bill Rybak	Jun 30, 2018
Clint Smith, Sr.	Jun 30, 2018

Describe the Board term limit policy:
 BGCK Board Members serve two-year terms and are able to renew every two years.

Three Highest Paid Staff Names	Annual Salary
Jennifer Helgeson	137,241
Katie Anderson	75,000
Kelly Watson	72,447

Applicant's Initials 

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 5 – PROGRAM/PROJECT NARRATIVE

A: Describe the program/project start and end dates, a description of the program/project and applicable data with regards to specific client population the program will address (attach related flyers, planning minutes, designs, event permits, proposals for services/goods, etc.):

The support of Councilwoman Green in the amount of \$1,500 will support the Parkland Boys & Girls Club's Christmas Celebration from December 20th through December 22nd. Activities for the Club members will be held on each of these three days and include:

December 20th- "How the Grinch Stole Christmas" Movie Day

December 21st- Field Trip to Skate World

December 22nd- Parkland Gift Distribution and Christmas Party

Each of these activities will be open for all Parkland Club members to enjoy and participate in. With school being out for the Holiday Break this is an excellent opportunity for young people to come to Parkland and participate and stay off of the street and away from danger. Parkland's Club membership is 86% free and reduced lunch and most live well below the poverty line. These activities represent the only Christmas celebrations many of our Club members will have this year.

B: Describe specifically how the funding will be spent including identification of funding to sub grantee(s):
These funds will be used to cover the following costs related to the Parkland Club Christmas Celebration:

Skates rentals for Club members

Bus rental for transportation to and from Skate World facility

Decorations for Christmas Party

Entertainment for Christmas Party

Refreshments for Club members and volunteers at Christmas Party



LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

C: If this request is a fundraiser, please detail how the proceeds will be spent:

N/A

D: For Expenditure Reimbursement Only – The grant award period begins with the Metro Council approval date and ends on June 30 of Metro fiscal year in which the grant is approved. If any part of this funding request is for funds to be spent before the grant award period, identify the applicable circumstances:

The funding request is a reimbursement of the following expenditures that will probably be incurred after the application date, but prior to the execution of the grant agreement:

- ✓ If selecting this option, the invoice, receipt and payment documentation should not be available as of the date of this application.

The Grantee will be required to submit financial reporting in accordance with the reporting schedule provided in the grant agreement.

Skates rentals for Club members

Bus rental for transportation to and from Skate World facility

Decorations for Christmas Party

Entertainment for Christmas Party

Refreshments for Club members at Christmas Party

Reimbursements should not be made before application date unless an emergency can be demonstrated by the primary council sponsor. The funding request is a reimbursement of the following expenditures (attach invoices or proof of payment):

- ✓ Attach a copy of invoices and/or receipts to provide proof of purchase of activities associated with the work plan identified in this application.
- ✓ Attach a copy of cancelled checks to provide proof of payment of the invoices or receipts associated with the work plan identified in this application.

n/a



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E: Describe the program's benefits to those being served (measurable outcomes). Include the program's process for collecting data and the indicators that will be tracked to measure the benefits to those being served: Many of the young men and women we serve on a daily basis will not have many Christmas gifts, or parties to attend. This series of events allows our Club members to enjoy the Holiday season, and participate in safe activities that keep them engaged in the Club and off the street. At a time when crime among young people is on the rise, Boys & Girls Clubs are more important than ever and provide a safe, loving environment for our Club members to go.

BGCK uses Boys & Girls Clubs of America's National Youth Outcomes Initiative (NYOI) to measure progress and impact. NYOI is an annualized survey asking a series of questions of Club members that are aligned to instrumentation used by the US Department of Education and the Centers for Disease Control. This enables BGCA to compare Club youth outcomes to national and state averages. NYOI is one of the world's largest private data sets on kids and teens and is particularly valuable given our members represent vulnerable and hard to reach populations. NYOI questions align to behaviors that lead to on-track to graduate indicators (attendance, behavior and course performance) through self-reported data. NYOI data also allows Clubs to hone in on areas to make improvements and adjustments to our strategies. In addition, pre- and post-program tests and surveys are administered to measure growth and learning throughout every BGCK program offering.

F: Briefly describe any existing collaborative relationships the organization has with other community organizations. Describe what those partners are bringing to the relationship in general and to this program/project specifically.

BGCK partners with other organizations in a variety of ways throughout the year. These partnerships enhance activities and experiences for members. Two of our longstanding partners are Dare to Care Food Bank and Big Brothers Big Sisters of Kentuckiana.

In partnership with Dare to Care, we are able to provide members a hot, nutritious meal 5 days a week. This is critical given that 89% of our overall Club members are on the free or reduced lunch program at school.

We continue to partner with Big Brothers Big Sisters to match their Bigs with our Littles (Club members) in a site-based program. This 1-on-1 mentoring relationship supports our efforts to increase members' academic success through tutoring and homework help. The match provides yet another positive role model for our members.

In addition, we work with area employers for job shadowing, career speakers and training opportunities. We work with local and regional colleges for tours, financial aid seminars, etc. Our staff work with area schools and teachers to identify members in need of additional support and guidance as well as to ensure schools refer families to the Clubs. Also, members work with community based organizations to identify, plan and execute community service projects.

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 6 – PROGRAM/PROJECT BUDGET SUMMARY

THE PROGRAM/PROJECT BUDGET SHOULD REALISTICALLY ESTIMATE WHAT AMOUNT IS NEEDED FROM METRO GOVERNMENT AND WHAT IS EXPECTED FROM OTHER SOURCES.

Program/Project Expenses	Column 1	Column 2	Column (1+2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
A: Personnel Costs Including Benefits			
B: Rent/Utilities			
C: Office Supplies			
D: Telephone			
E: In-town Travel			
F: Client Assistance (See Detailed List on Page 8)			
G: Professional Service Contracts			
H: Program Materials			
I: Community Events & Festivals (See Detailed List on Page 8)	1,500		1500
J: Machinery & Equipment			
K: Capital Project			
L: Other Expenses (See Detailed List on Page 8)			
*TOTAL PROGRAM/PROJECT FUNDS			
% of Program Budget	100 %	%	100%

List funding sources for total program/project costs in Column 2, Non-Metro Funds:

Other State, Federal or Local Government	
United Way	
Private Contributions (do not include individual donor names)	
Fees Collected from Program Participants	
Other (please specify)	
Total Revenue for Columns 2 Expenses **	

*Total of Column 1 MUST match "Total Request on Page 1, Section 2"

**Must equal or exceed total in column 2.



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Detail for Client Assistance, Community Events & Festivals or Other Expenses shown on Page 7 (circle one and use multiple sheets if necessary)	Column 1	Column 2	Column (1 + 2)=3
	Proposed Metro Funds	Non-Metro Funds	Total Funds
Skate World Skate Rental	180	0	180
Transportation to Skate World (Bus Rental cost)	170	0	170
Decorations	150	0	150
Balloon Artist	175	0	175
DJ or Magician	200	0	200
Refreshments for Club members	625	0	625
Total	1,500		1,500

Applicant's Initials 

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

Detail of In-Kind Contributions for this PROGRAM only: Includes Volunteers, Space, Utilities, etc. (Include anything not bought with cash revenues of the agency).

Donor*/Type of Contribution	Value of Contribution	Method of Valuation
<p align="center"><i>Total Value of In-Kind</i> (to match Program Budget Line Item. Volunteer Contribution & Other In Kind)</p>		

*** DONOR INFORMATION REFERS TO WHO MADE THE IN KIND CONTRIBUTION. VOLUNTEERS NEED NOT BE LISTED INDIVIDUALLY, BUT GROUPED TOGETHER ON ONE LINE AS A TOTAL NOTING HOW MANY HOURS PER PERSON PER WEEK**

Agency Fiscal Year Start Date: July 1, 2016

Does your Agency anticipate a significant increase or decrease in your budget from the current fiscal year to the budget projected for next fiscal year? NO YES

If YES, please explain:

n/a

Applicant's Initials 

LOUISVILLE METRO COUNCIL NEIGHBORHOOD DEVELOPMENT FUND APPLICATION

SECTION 7 – CERTIFICATIONS & ASSURANCES

By signing Section 7 of the Grant Application, the authorized official signing for the applicant organization certifies and assures to the best of his or her knowledge and/or belief the following Assurances and Certifications. If there is any reason why one or more of the assurances or certifications listed cannot be certified or assured, please explain in writing and attach to this application.

Standard Assurances

1. Applicant understands this application and its attachments as well as any resulting grant agreement, reports and proof of expenditure is subject to Kentucky's open records law.
2. Applicant understands if the grant agreement is not returned to Louisville Metro within 90 days of its mailing to the applicant, the approval is automatically revoked and the funds will not be disbursed to our organization.
3. Applicant and any sub grantee will give Louisville Metro Government access to and the right to examine all paper or electronic records related to the awarded grant for up to five years of the grant agreement date.
4. Applicant assures compliance with the grant requirements and will monitor the performance of any third party (sub-grantee).
5. The Agency is in good standing with the Kentucky Secretary of State, Louisville Metro Government, the Jefferson County Revenue Commission, the Internal Revenue Service, and the Louisville Metro Human Relations Commission.
6. Applicant understands failure to provide the services, programs, or projects included in the agreement will result in funds being withheld or requested to be returned if previously disbursed.
7. Applicant understands they must return to Louisville Metro any unexpended funds by July 31 following the Metro Louisville's fiscal year end.
8. Applicant understands they must provide proof of all expenditures (canceled checks, receipts, paid invoices). The Applicant understands the failure to provide proof of expenditures as required in the grant agreement could result in funding being withheld or request to be returned if previously disbursed.
9. Applicant understands if this application is approved, the grant agreement will identify an award period that begins with the Metro Council approval date, and will end with June 30 of the fiscal year in which the grant is approved. Expenditures associated with this award expected to occur prior to the award period (approval date) must be disclosed in this application in order to be considered compliant with the grant agreement.
10. Applicant understands if we choose to incur expenditures prior to the approval of the application by the Metro Council, there is no guarantee that funding will be reimbursed, as the Council may choose not to award the application.
11. Applicant will establish safeguards to prohibit employees or any person that receives compensation from awarded funds from using their position for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

Standard Certifications

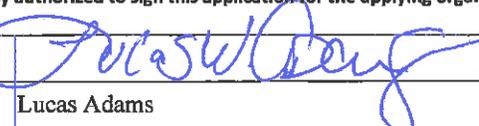
1. The Agency certifies it will not use Louisville Metro Government funds for any religious, political or fraternal Activities.
2. The Agency has a written Affirmative Action/Equal Opportunity Policy.
3. The Agency does not discriminate in employment or in provision of any service/program/activity/event based on age, color, disabled status, national origin, race, religion, sex, gender identity or sexual orientation, or Vietnam era veteran status.
4. The Agency certifies it will not require clients, recipients, or beneficiaries to participate in religious, political, fraternal or like activities in order to receive services/benefits provided with Louisville Metro Government funds.
5. The Agency understands the Americans with Disabilities Act (ADA) and makes reasonable accommodations.

Relationship Disclosure: List below any relationship you or any member of your Board of Directors or employees has with any Councilperson, Councilperson's family, Councilperson's staff or any Louisville Metro Government employee.

N/A

SECTION 8 – CERTIFICATIONS & ASSURANCES

I certify under the penalty of law the information in this application (including, without limitation, "Certifications and Assurances") is accurate to the best of my knowledge. I am aware my organization will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am legally authorized to sign this application for the applying organization and have initialed each page of the application.

Signature of Legal Signatory:		Date:	Nov 30, 2016
Legal Signatory: (please print):	Lucas Adams	Title:	Dir.Grants and Corp Giving
Phone:	502-585-5437	Extension:	
Email:	ladams@bgckkyana.org		

Internal Revenue Service

Date: February 26, 2007

BOYS & GIRLS CLUBS INC
1516 STORY AVE
LOUISVILLE KY 40206-1738

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Ms. Lumpkins 31-08344
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
[REDACTED]

Dear Sir or Madam:

This is in response to your request of February 26, 2007, regarding your organization's tax-exempt status.

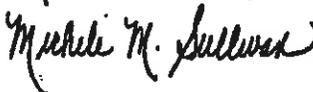
In August 1971 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

APPROVED
Budget
FYE 06/30/2017

FY 2017

Revenue

Contributions

Metro United Way	674,000
In-Kind Donations (incl B/E and Dare to Care)	327,509
Individual Contributions	12,500
Contributions - Foundations	60,000
Contributions- Corporate	80,000
Christmas Party Contributions	14,000
Christmas Party Contrib - In-kind	14,000
One Campaign Pledged	375,000

Grants

State/Local	325,000
Grants - Corporate & Community Support	432,500
Grants - Foundations	360,000

Earned

Membership Dues	42,250
Rental Income	7,000
Foundation/Endowment Income	2,500
Investment Income	500
KY Lead Agency	75,000

Fundraising

Golf Marathon	40,000
Golf Classic	105,000
Big Event	215,000
Breakfast Bash	45,000
Over The Edge	45,000

Total Revenue	3,251,759
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Expenditures

Administration	352,034	10.8%
Programs	2,435,807	75.0%
Development/Fundraising	460,409	14.2%

Total Expenditures	3,248,249
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Net Income/Loss	3,510
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**Boys & Girls Clubs of Kentuckiana
Statement of Revenue and Expenditures
For the Twelve Months Ending June 30, 2016**

	Actual YTD FY 2016	Budget YTD FY 2016	Variance	Previous Year Year to Date	Annual FY 15-16 Budget
Revenue					
Metro United Way Allocation	\$663,128	\$694,520	(\$31,392)	\$681,230	\$694,520
Metro United Way	\$17,369	\$0	\$17,369	\$7,589	\$0
Contributions - Individual	\$25,586	\$52,500	(\$26,914)	\$28,795	\$52,500
Contributions - Corp & Community	\$83,227	\$70,000	\$13,227	\$66,692	\$70,000
Contributions - Foundations	\$52,832	\$50,000	\$2,832	\$47,081	\$50,000
Contributions - Endowment	\$0	\$12,500	(\$12,500)	\$2,482	\$12,500
One Campaign	\$465,750	\$425,000	\$40,750	\$341,490	\$425,000
Grants - Gov't - State/Local /Federal	\$359,267	\$327,000	\$32,267	\$252,827	\$327,000
Grants - Corporate & Community	\$207,164	\$275,000	(\$67,836)	\$181,230	\$275,000
Grants - Foundations	\$398,903	\$450,000	(\$51,097)	\$325,209	\$450,000
Golf Marathon	\$31,785	\$40,000	(\$8,215)	\$36,562	\$40,000
Golf Classic	\$102,640	\$95,000	\$7,640	\$84,771	\$95,000
Big Event Revenue	\$220,845	\$200,000	\$20,845	\$223,531	\$200,000
BGCK Fun Run Event	\$1,609	\$10,000	(\$8,391)	\$0	\$10,000
Membership Dues	\$12,745	\$50,000	(\$37,255)	\$14,266	\$50,000
Member Summer Fees	\$4,270	\$0	\$4,270	\$7,704	\$0
Rental Fees	\$1,200	\$10,000	(\$8,800)	\$2,000	\$10,000
Concession Income	\$350	\$0	\$350	\$1,164	\$0
Miscellaneous Income	\$4,481	\$500	\$3,981	\$3,697	\$500
Contract Income	\$75,863	\$55,000	\$20,863	\$39,456	\$55,000
Club Revenue	\$0	\$0	\$0	\$43	\$0
In-Kind Donations	\$468,968	\$159,509	\$309,459	\$445,002	\$159,509
Total Revenue	\$3,197,982	\$2,976,529	\$221,453	\$2,792,818	\$2,976,529
Expenditures					
Administration	\$362,039	\$336,091	\$25,948	\$360,715	\$336,091
Programs	\$2,235,435	\$2,359,162	(\$123,727)	\$2,176,034	\$2,359,162
Development/Fundraising	\$475,190	\$483,285	(\$8,095)	\$473,016	\$483,285
Suspense	\$0	\$0	\$0	\$0	\$0
In Kind Expense Offset	\$468,968	\$159,509	\$309,459	\$438,352	\$159,509
KY Alliance - Net	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,541,632	\$3,338,047	\$203,585	\$3,448,117	\$3,338,047
Difference in Revenue & Expense	(\$343,651)	(\$361,518)	\$17,867	(\$655,299)	(\$361,518)

Current Month	Actual	Budget
Administration	10%	10%
Programs	76%	75%
Development/Fundraising	13%	14%

**Balance Sheet
As of 6/30/2016**

Boys & Girls Clubs of Kentuckiana (BGC)

Assets

Current Assets

Cash	388,795.29
Money Market Account	247,720.77
Raffle Account-SYB	41,100.00
BB&T - CC Jeffersonville Club	37,416.92
Cash - Unemployment Reserve	14,826.91
PNC Money Market	251,563.96
Republic Bank Money Market	81,364.93
Pledge Receivable - Individuals	50,441.67
Grant Receivable	408,353.84
Membership Dues Receivable	2,232.50
Employee Receivable	6,590.11
MUW Allocation Receivable	663,128.16
Unbilled Reim Grant Receivable	10,195.45
Other Receivable	24,786.32
Allowance for Doubtful Account	-487.90
Discount Grants A/R	-135.90
Discount Pledges A/R	-871.78
Prepaid - Miscellaneous	42,022.39
Prepaid - Insurance	25,841.01
Prepaid Rent	3,000.00

Total Current Assets:

2,297,884.65

Fixed Assets

Furniture & Fixtures	74,303.08
Software & Technology	10,300.00
Accum Depr - Furn & Fixtures	-45,488.11
Accum Depr-Technolog	-2,002.00
Equipment	419,575.92
Accum Depr - Equipment	-275,341.04
Vehicles	98,996.39
Accum Depr - Vehicles	-67,137.74
Building - Shawnee	1,176,694.90
Building - Parkland	207,697.00
Building - Newburg	319,353.75
Accum Depr - Buildings	-547,753.09
Leasehold Improvements	621,276.93
Accum Depr - LHI	-163,672.65
Land - Parkland	19,500.00
Land - Newburg	35,000.00

Total Fixed Assets:

1,881,303.34

Total Assets:

4,179,187.99

Liabilities

Current Liabilities

Accounts Payable	69,388.53
AFLAC W/H	23.08
Metro United Way W/H	321.80
Mortgage Payable - Newburg	337,563.34
Current Portion Mortgage - Newburg	44,402.04
KY Alliance Holding Account	57,500.00
Accrued Payroll	82,613.79
Accrued PTO	43,045.00
Accrued - Other	92,402.06

**Balance Sheet
As of 6/30/2016**

Boys & Girls Clubs of Kentuckiana (BGC)

Current Liabilities		(Continued)	
Deferred Revenue		10,442.40	
	Total Current Liabilities:		<u>737,702.04</u>
	Total Liabilities:		<u>737,702.04</u>
Net Assets			
Net Assets		1,505,267.41	
Retained Earnings-Current Year		-328,541.43	
Net Assets		<u>2,264,759.97</u>	
	Total Net Assets:		<u>3,441,485.95</u>
	Total Liabilities & Net Assets:		<u><u>4,179,187.99</u></u>

Boys & Girls Clubs of Kentuckiana
Statement of Cash Flows
For the Period Ended June 30, 2016

Operating Activities

Net Income (Loss)	\$880,255.18
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:	
Depreciation & Amortization	14,963.00
(Gain) loss on disposal of capital assets	
(Increase) decrease in current assets:	
Total receivables	-921,953.33
Prepaid expenses	-30,034.56
Increase (decrease) in current liabilities:	
Accounts Payable	28,232.65
Accrued Expenses	127,074.53
Other Assets	0.00
Other Liabilities	0.00
Net Cash Provided (Used) by Operating Activities	98,537.47

Investing Activities

Proceeds from the sale of equipment	0.00
Purchase of property and equipment	-9,634.62
Additional Capital Contributed (Distributed)	
Net Cash Provided (Used) by Investing Activities	-9,634.62

Financing Activities

Proceeds from the Issuance of (Repayment of) long-term debt	-3,748.15
Repayment of long-term debt	0.00
Net Cash Provided (Used) by Financing Activities	-3,748.15

Net Increase (Decrease) in Cash and Cash Equivalents	85,154.70
Cash and Cash Equivalents at beginning of the period	977,634.08
Cash and Cash Equivalents at End of Period	\$1,062,788.78

Commonwealth of Kentucky
Alison Lundergan Grimes, Secretary of State

5/31/2012

Division of Corporations
Business Filings
P. O. Box 718
Frankfort, KY 40602
(502) 564-3490
<http://www.sos.ky.gov>

Certificate of Existence

Authentication Number: 126327

Visit <https://app.sos.ky.gov/tahow/certvalidate.aspx> to authenticate this certificate.

I, Alison Lundergan Grimes, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records of the Office of the Secretary of State,

THE BOYS AND GIRLS CLUBS, INC.

is a nonprofit corporation duly incorporated and existing under KRS Chapter 273, whose date of incorporation is December 3, 1959 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of state have been paid; that articles of dissolution have not been filed; and that the most recent annual report required by KRS 273.3671 has been delivered to the Secretary of State.

IN WITNESS THEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 31st day of May, 2012.



Alison Lundergan Grimes

Alison Lundergan Grimes
Secretary of State
Commonwealth of Kentucky
126327/0015062



Alison Lundergan Grimes
Secretary of State

Certificate

I, Alison Lundergan Grimes, Secretary of State for the Commonwealth of Kentucky, do hereby certify that the foregoing writing has been carefully compared by me with the original thereof, now in my official custody as Secretary of State and remaining on file in my office, and found to be a true and correct copy of

ARTICLES OF INCORPORATION OF

EAST END BOYS CLUB, INC. FILED DECEMBER 3, 1959;

AMENDED AND RESTATED ARTICLES CHANGING NAME TO THE BOYS AND GIRLS CLUBS, INC. FILED OCTOBER 21, 1985.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 31st day of May, 2012.



Alison Lundergan Grimes

Alison Lundergan Grimes
Secretary of State
Commonwealth of Kentucky
dwilliams/0015062 - Certificate ID: 126328

15062

Commonwealth of Kentucky

Department of State



Office of Secretary of State

THELMA L. STOVALL, SECRETARY
DOMESTIC CORPORATION DEPARTMENT
NON-STOCK CORPORATION

I, **THELMA L. STOVALL**, Secretary of the State of Kentucky,
hereby certify that Articles of Incorporation of the

EAST END BOYS CLUB, INC.

(Lexington, Kentucky)

has this day been filed in my office.

It appearing from said Articles of Incorporation that the said Corporation has no capital stock, and no private pecuniary profit is to be derived therefrom, the said Corporation is not required by law to pay a tax on organization; and it further appearing that the aforesaid Corporation has complied with all the requirements of the law, this certificate is issued as evidence of the fact that the said Corporation is now authorized and empowered to do business in this State under its charter, subject to the restrictions imposed by the statutes of Kentucky.

Given under my hand as Secretary of State,
this 3rd day of December 1952

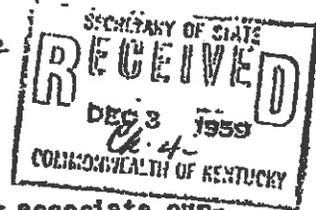
By Thelma L. Stovall
Secretary of State



SECRETARY OF STATE

Assistant Secretary of State

ARTICLES OF INCORPORATION
OF
EAST END BOYS CLUB, INC.



Know All Men By These Presents:

That we, the undersigned, do hereby associate ourselves into a charitable, non-profit corporation under and by virtue of the laws of the Commonwealth of Kentucky, K.R.S. 273.160 to 273.290.

ARTICLE I

The name of the corporation is the "EAST END BOYS CLUB, INC."

ARTICLE II

The purposes and powers of the corporation, within limitation of powers conferred by Statute, are -

To engage in charitable and benevolent work, and in general to acquire sites for recreational, civic, social or educational purposes for children of a community in Jefferson County, Kentucky.

To acquire, mortgage, pledge or dispose of both real and personal property of all kinds.

To enter into, make and perform contracts of every kind and description with any person, firm, associate corporation, municipality, county, state, body politic or government.

ARTICLE III

This corporation shall begin business as of January 1, 1960 after approval by the Secretary of State and after filing of the Articles of Incorporation in the office of the Secretary of State and in the office of the County Clerk of Jefferson County, Kentucky.

The duration of the corporation shall be perpetual.

ARTICLE IV

The address of the registered office of the corporation in the State of Kentucky is 1519 East Story, Louisville, Kentucky.

The name of the resident agent is Charles C. Dibowski, 2208 Sherwood Avenue, Louisville, Kentucky.

ARTICLE V

The names and post office address of the Trustees and Directors of this corporation who are to serve until the first annual meeting called to elect a Board of Trustees, and who are the subscribers to the Articles of the Corporation are as follows:

Charles C. Dibowski,	2208 Sherwood Avenue,	Louisville, Kentucky
William Moore,	3128 Radiance Road,	Louisville, Kentucky
John D. Cooper, Jr.	2421 Dundee Road,	Louisville, Kentucky
Jack Howerton,	569 Garden Drive,	Louisville, Kentucky
Bob Dorsey,	3706 St. Germaine Court,	Louisville, Kentucky
George M. LaChance,	2219 Walterdale Terrace,	Louisville, Kentucky

ARTICLE VI

The affairs and business of the corporation shall be conducted by not more than thirty (30) directors nor less than three (3). The aforementioned directors in Article V shall serve until the next election of officers and directors.

An annual election shall be held each year for the purpose of electing officers and directors, and the said annual election shall be held on the second Monday in November of each year and the officers and directors elected at said annual meeting shall take office the following January 1st. The President of the corporation shall be the presiding officer at this meeting

of the Board of Directors. Any vacancy occurring on the Board of Directors shall be filled by a majority vote of the remaining Directors.

This corporation shall have a President, Vice President, Secretary and Treasurer.

ARTICLE VII

The Board of Directors of the corporation have the power to adopt by-laws and the by-laws may be amended as provided for in said by-laws.

ARTICLE VIII

No member of the corporation shall be personally liable for any debt, tort or any other obligation of the corporation.

IN TESTIMONY WHEREOF witness the signatures of the Incorporators this 27th day of October, 1959.

Charles C. Dibowski
 Charles C. Dibowski

William A. Moore
 William Moore

John D. Cooper, Jr.
 John D. Cooper, Jr.

Jack Howerton
 Jack Howerton

Bob Dorsey
 Bob Dorsey

George H. LaChance
 George H. LaChance

STATE OF KENTUCKY)
 (SS
 COUNTY OF JEFFERSON)

I, the undersigned, a Notary Public, in and for the State and County aforesaid, do hereby certify that the foregoing

Articles of Incorporation were this day produced before me in said State and County aforesaid and acknowledged and delivered by Charles C. Dibowski, William Moore, John D. Cooper, Jr., Jack Howerton, Bob Dorsey and Georges M. LaChance, parties thereto, to be their act and deed.

IN TESTIMONY WHEREOF witness my signature this 27 day of October, 1959.

My commission expires: Nov. 28, 1962.

Janita Merritt
Notary Public, Jefferson County,
Kentucky

ORIGINAL COPY
FILED AND RECORDED

DEC 8 1959

Thomas L. Stovall
SECRETARY OF STATE OF KENTUCKY
BY *Robert L. [Signature]*

Commonwealth of Kentucky

15062

OFFICE OF
SECRETARY OF STATE

DREXELL R. DAVIS
Secretary



FRANKFORT,
KENTUCKY

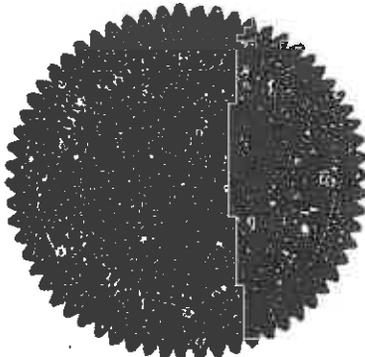
CERTIFICATE OF AMENDMENT TO ARTICLES OF INCORPORATION

I, DREXELL R. DAVIS, Secretary of State of the Commonwealth of Kentucky, do hereby certify that Amended Articles of Incorporation of

EAST END BOY'S CLUB, INC.

CHANGING NAME TO THE BOYS AND GIRLS CLUBS, INC.

amended pursuant to Kentucky Revised Statutes, ~~270B~~ (273) duly signed and verified or acknowledged according to law, have been filed in my office by said corporation, and that all taxes, fees and charges payable upon the filing of said Articles of Amendment have been paid.



SECRETARY OF STATE

*Given under my hand and seal of Office as Secretary of State,
at Frankfort, Kentucky, this* 21ST
day of OCTOBER, 19 85.

Drexell R. Davis

SECRETARY OF STATE

ASSISTANT SECRETARY OF STATE

15062

Commonwealth of Kentucky

OFFICE OF
SECRETARY OF STATE

DREXELL R. DAVIS
Secretary



FRANKFORT,
KENTUCKY

RESTATED CERTIFICATE OF INCORPORATION OF

THE BOYS AND GIRLS CLUBS, INC.

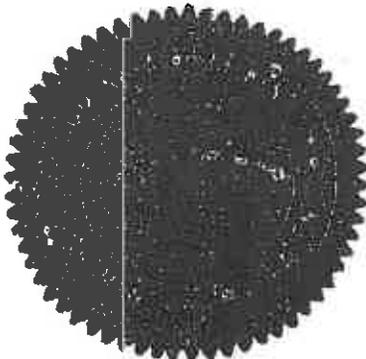
I, DREXELL R. DAVIS, Secretary of State of the Commonwealth of Kentucky, hereby certify that triplicate originals of Restated Articles of Incorporation of

THE BOYS AND GIRLS CLUBS, INC.

duly signed and verified pursuant to the provisions of Chapter 29~~1A~~²¹³ of the Kentucky Revised Statutes, have been received in this office and are found to conform to law. Therefore, as Secretary of State and by virtue of the author'ty vested in me by law, I hereby issue this Restated Certificate of Incorporation of

THE BOYS AND GIRLS CLUBS, INC.

and attach hereto one of the originals of the Restated Articles of Incorporation.



SECRETARY OF STATE

Given under my hand and seal of Office as Secretary of State,
at Frankfort, Kentucky, this 21ST
day of OCTOBER, 1985.

Drexell R. Davis
SECRETARY OF STATE

ASSISTANT SECRETARY OF STATE

ORIGINAL COPY
FILED
OFFICE OF THE CLERK OF COURTS
COMMONWEALTH OF KENTUCKY

OCT 21 1985

ck \$800
Dunoff & Davis

AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
EAST END BOYS' CLUB, INC.

419021

Pursuant to the provisions of Sections 273.267 and 273.273 of the Kentucky Revised Statutes, the undersigned corporation hereby adopts the following Amended and Restated Articles of Incorporation as set forth in their entirety.

FIRST: The name of the corporation is East End Boys' Club, Inc.

SECOND: The following amendments of the Articles of Incorporation (as restated in their entirety) were adopted by the directors of the corporation at a duly convened meeting of the Board of Directors held on June 19, 1985, at which a quorum was present by a majority of the directors in office.

ARTICLE I

The name of the corporation is The Boys and Girls Clubs, Inc.

ARTICLE II

The purposes for which the corporation is organized shall be, subject to the limitations otherwise set forth herein:

1. To operate one or more Boys Clubs or Boys and Girls Clubs.
2. To transact any or all lawful activities for which corporations may be organized under Sections 273.161 through 273.390 of the Kentucky Revised Statutes.

ARTICLE III

The corporation is organized exclusively for charitable, educational and/or scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 as may be amended from time to time ("Code").

ARTICLE IV

The corporation shall have no members.

ARTICLE V

The affairs and business of the corporation shall be conducted by a Board of Directors, whose number, terms and qualifications shall be determined in accordance with the By-Laws of the corporation.

ARTICLE VI

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Articles II and III. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign

on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Code Section 501(c)(3), or (b) by a corporation, contributions to which are deductible under Code Section 170(c)(2).

ARTICLE VII

Upon the dissolution of the corporation, assets shall be distributed as determined by the Board of Directors to one or more organizations operated for the benefit of youth, provided such organizations are qualified as organizations described under Code Section 501(c)(3), or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by the Jefferson Circuit Court of Jefferson County, Kentucky, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

The foregoing Amended and Restated Articles of Incorporation correctly set forth the provisions of the Articles of Incorporation as amended herein and heretofore, and supersede the original Articles of Incorporation and all amendments thereto.

THIRD: The foregoing amendments to the Articles of Incorporation are restated in their entirety and were adopted by

a majority of all of the directors in office at a duly convened meeting of the directors of the corporation held on the 19th day of June, 1985, there being no members of the corporation.

Dated this 27 day of September, 1985.

EAST END BOYS' CLUB, INC.

By: Edward S. Carle
Edward S. Carle, President

By: John Woodford
John Woodford, Secretary

STATE OF KENTUCKY)
) SS.
COUNTY OF JEFFERSON)

I, Barbara Allen, a Notary Public, do hereby certify that on this 27 day of September, 1985, personally appeared before me EDWARD S. CARLE and JOHN WOODFORD, who, being by me first duly sworn, declared that they are the President and the Secretary, respectively, of EAST END BOYS' CLUB, INC., that they signed the foregoing document as the President and the Secretary, respectively, of the corporation, and that the statements therein contained are true.

My commission expires: August 15, 1988

Barbara Allen
Notary Public, Mich. at - Long, Ky

This instrument was prepared by MICHAEL E. LANNON, Attorney at Law, of Ewen, MacKenzie & Peden, P.S.C., 650 Sparks Building, Louisville, Kentucky 40202.


MICHAEL E. LANNON

CONSENT TO USE CORPORATE NAME

Pursuant to Section 271A.040, the Boys and Girls Club of Henderson, Inc. hereby consents to the use of the name "The Boys and Girls Clubs, Inc." by the East End Boys' Club, Inc. in amending its articles of incorporation to change its name to The Boys and Girls Clubs, Inc.

Signed this 25 day of ^{July}~~June~~ 1985.

The Boys and Girls Club of
Henderson, Inc.

By: Joseph H. Marshall
President

Attest:

David Cook

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)
 The Boys + Girls Clubs Inc.

Business name/disregarded entity name, if different from above
 Boys + Girls Clubs of Kentuckyiana

Check appropriate box for federal tax classification:
 Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____

Other (see instructions) ▶ _____

Exemptions (see instructions):
 Exempt payee code (if any) _____
 Exemption from FATCA reporting code (if any) _____

Address (number, street, and apt. or suite no.)
 3900 Crittenden Drive

City, state, and ZIP code
 Louisville, KY 40209

Requester's name and address (optional)

List account number(s) here (optional)

Part III Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note, if the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number	Employer identification number								
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 15%;"> </td> </tr> </table>									[REDACTED]

Part IV Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below), and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ Jennifer Helgerson Date ▶ 8/19/16

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on irs.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1448 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1448 require a partnership to presume that a partner is a foreign person, and pay the section 1448 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1448 withholding on your share of partnership income.

THE BOYS & GIRLS CLUBS OF KENTUCKIANA**General Information**

Organization Number 0015062
Name THE BOYS & GIRLS CLUBS OF KENTUCKIANA
Company Type ASC - Assumed Name Corporation
Status A - Active
State KY
File Date 8/21/2013
Expiration Date 8/21/2018
Renewal Date 2/21/2018
Principal Office 1201 STORY AVENUE
 SUITE 250
 LOUISVILLE, KY 40206

Current Officers**Individuals / Entities listed at time of formation**

Director CHARLES C DIBOWSKI
Director WILLIAM MOORE
Director JOHN D COOPER JR
Director JACK HOWERTON
Director BOB DORSEY
Incorporator CHARLES C DIBOWSKI
Incorporator WILLIAM MOORE
Incorporator JOHN D COOPER JR
Incorporator JACK HOWERTON
Incorporator BOB DORSEY

Images available online

Documents filed with the Office of the Secretary of State on September 15, 2004 or thereafter are available as scanned images or PDF

documents. Documents filed prior to September 15, 2004 will become available as the images are created.

Annual Report	3/29/2016	1 page	PDF
Registered Agent name/address change	3/31/2015 7:37:46 AM	1 page	PDF
Principal Office Address Change	3/31/2015 7:35:01 AM	1 page	PDF
Annual Report	3/31/2015	1 page	PDF
Annual Report	1/22/2014	1 page	PDF
Certificate of Assumed Name	8/21/2013	1 page	tiff
Annual Report	6/24/2013	1 page	PDF
Renewal of Assumed Name Return	2/8/2013	2 pages	tiff
Annual Report	7/24/2012	1 page	PDF
Annual Report	8/1/2011	1 page	PDF
Registered Agent name/address change	10/22/2010 4:56:57 PM	1 page	PDF
Annual Report	5/20/2010	3 pages	tiff
Registered Agent name/address change	4/29/2010	1 page	tiff
Principal Office Address Change	4/29/2010	1 page	tiff
Annual Report	3/26/2009	2 pages	tiff
Registered Agent name/address change	3/26/2009	1 page	tiff
Annual Report	5/28/2008	3 pages	tiff
Articles of Incorporation	5/27/2008	1 page	tiff
Annual Report	6/27/2007	4 pages	tiff
Annual Report	6/20/2006	1 page	PDF
Annual Report	4/14/2005	3 pages	tiff
Annual Report	8/1/2003	3 pages	PDF
Statement of Change	6/9/2003	1 page	PDF
Name Renewal	5/29/2003	1 page	PDF
Annual Report	9/11/2001	4 pages	tiff
Annual Report	6/19/2000	4 pages	tiff
Statement of Change	1/27/2000	1 page	tiff
Annual Report	7/8/1999	3 pages	tiff
Annual Report	6/16/1998	3 pages	tiff
Annual Report	7/1/1997	3 pages	tiff
Statement of Change	7/18/1996	1 page	tiff

Annual Report	7/1/1996	2 pages	tiff	PDF
Certificate of Assumed Name	3/25/1996	2 pages	tiff	PDF
Annual Report	7/1/1995	3 pages	tiff	PDF
Annual Report	7/1/1994	2 pages	tiff	PDF
Annual Report	3/16/1993	3 pages	tiff	PDF
Annual Report	7/1/1992	1 page	tiff	PDF
Annual Report	7/1/1991	3 pages	tiff	PDF
Annual Report	7/1/1990	4 pages	tiff	PDF
Annual Report	7/1/1989	3 pages	tiff	PDF
Annual Report	7/1/1988	1 page	tiff	PDF
Statement of Change	7/6/1987	1 page	tiff	PDF
Annual Report	7/1/1986	1 page	tiff	PDF
Annual Report	7/1/1986	1 page	tiff	PDF
Restated Articles	10/21/1985	1 page	tiff	PDF
Amendment	10/21/1985	9 pages	tiff	PDF
Statement of Change	3/9/1977	2 pages	tiff	PDF
Amendment	10/9/1972	4 pages	tiff	PDF
Amendment	8/1/1972	4 pages	tiff	PDF
Annual Report	6/13/1960	21 pages	tiff	PDF
Articles of Incorporation	12/3/1959	6 pages	tiff	PDF

Assumed Name of

[THE BOYS AND GIRLS CLUBS, INC.](#)
[EAST END BOY'S CLUB, INC.](#)

Active
Inactive

Activity History

Filing	File Date	Effective Date	Org. Referenced
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**THE BOYS AND GIRLS CLUBS, INC. AND
THE BOYS AND GIRLS CLUBS FOUNDATION**

**CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

Years Ended June 30, 2015 and 2014

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Independent Auditors' Report

To the Board of Directors
The Boys and Girls Clubs, Inc. and
The Boys and Girls Clubs Foundation
Louisville, Kentucky

We have audited the accompanying consolidated financial statements of The Boys and Girls Clubs, Inc. and The Boys and Girls Clubs Foundation (not-for-profit organizations) which comprise the consolidated statements of financial position as of June 30, 2015 and 2014, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Boys and Girls Clubs, Inc. and The Boys and Girls Clubs Foundation as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information on pages 20-22 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Olving, Malone, Linsay & Petroff

Louisville, Kentucky
September 11, 2015

**THE BOYS AND GIRLS CLUBS, INC. AND
THE BOYS AND GIRLS CLUBS FOUNDATION**

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
June 30, 2015 and 2014

Assets	<u>2015</u>	<u>2014</u>
Current Assets		
Cash and cash equivalents	\$ 841,383	\$ 977,960
Pledges receivable	29,717	147,676
Grants receivable	95,611	216,263
Other receivables	22,947	1,459
Prepaid expenses	<u>47,484</u>	<u>51,387</u>
Total current assets	<u>1,037,142</u>	<u>1,394,745</u>
Assets Whose Use Is Limited		
By Board for future use:		
Cash and cash equivalents	40,000	40,000
Unemployment reserve fund	19,670	11,897
Investments	<u>399,286</u>	<u>395,219</u>
	<u>458,956</u>	<u>447,116</u>
By donors:		
Cash and cash equivalents	290,648	448,573
Pledges receivable	99,276	97,114
Grants receivable	858,140	983,428
Other receivables	<u>9,600</u>	<u>25,550</u>
	<u>1,257,664</u>	<u>1,554,665</u>
	<u>1,716,620</u>	<u>2,001,781</u>
Property and Equipment		
Land	54,500	54,500
Buildings	1,703,746	1,703,746
Leasehold improvements	619,777	598,665
Vehicles	98,996	75,569
Equipment	405,445	309,735
Furniture and fixtures	<u>64,668</u>	<u>51,331</u>
	<u>2,947,132</u>	<u>2,793,546</u>
Less accumulated depreciation	<u>926,742</u>	<u>773,830</u>
	<u>2,020,390</u>	<u>2,019,716</u>
Other Assets		<u>1,500</u>
Total assets	<u>\$ 4,774,152</u>	<u>\$ 5,417,742</u>

See Notes to Consolidated Financial Statements.

Liabilities and Net Assets	<u>2015</u>	<u>2014</u>
Current Liabilities		
Current maturity of note payable	\$ 44,402	\$ 42,690
Accounts payable	23,271	40,596
Accrued expenses	148,305	84,299
Deferred revenue	<u>6,894</u>	<u>3,247</u>
Total current liabilities	222,872	170,832
Long-Term Debt		
Note payable, less current maturity	<u>381,967</u>	<u>426,365</u>
Total liabilities	<u>604,839</u>	<u>597,197</u>
Net Assets		
Unrestricted:		
Undesignated	<u>2,452,693</u>	<u>2,818,764</u>
Designated-unemployment reserve	19,670	11,897
Designated-endowment	<u>439,286</u>	<u>435,219</u>
	<u>458,956</u>	<u>447,116</u>
	2,911,649	3,265,880
Temporarily restricted	<u>1,257,664</u>	<u>1,554,665</u>
Total net assets	<u>4,169,313</u>	<u>4,820,545</u>
Total liabilities and net assets	<u>\$ 4,774,152</u>	<u>\$ 5,417,742</u>

**THE BOYS AND GIRLS CLUBS, INC. AND
THE BOYS AND GIRLS CLUBS FOUNDATION**

CONSOLIDATED STATEMENTS OF ACTIVITIES
Years Ended June 30, 2015 and 2014

	2015		
	Unrestricted	Temporarily Restricted	Total
Public Support, Revenues and Gains			
Public support:			
Metro United Way grant	\$ 7,588	\$ 681,230	\$ 688,818
Other grants	454,720	345,532	800,252
Contributions	882,349	33,920	916,269
Special events (net of cost of direct benefits to donors of \$41,912 and \$37,855 for 2015 and 2014, respectively)	<u>283,236</u>	<u>32,506</u>	<u>315,742</u>
Total public support	<u>1,627,893</u>	<u>1,093,188</u>	<u>2,721,081</u>
Revenues and gains:			
Membership dues	21,970		21,970
Investment income	18,530	46	18,576
Net realized and unrealized (losses) gains on investments	(5,722)		(5,722)
Other income	<u>3,306</u>		<u>3,306</u>
Total revenues and gains	<u>38,084</u>	<u>46</u>	<u>38,130</u>
Net assets released from restrictions	<u>1,390,235</u>	<u>(1,390,235)</u>	
Total public support, revenues and gains	<u>3,056,212</u>	<u>(297,001)</u>	<u>2,759,211</u>
Expenses			
Program services	2,614,485		2,614,485
Management and general	364,853		364,853
Fund-raising	<u>431,105</u>		<u>431,105</u>
Total expenses	<u>3,410,443</u>		<u>3,410,443</u>
Net (decrease) increase in total net assets	(354,231)	(297,001)	(651,232)
Net assets, beginning of year	<u>3,265,880</u>	<u>1,554,665</u>	<u>4,820,545</u>
Net assets, end of year	<u>\$ 2,911,649</u>	<u>\$ 1,257,664</u>	<u>\$ 4,169,313</u>

See Notes to Consolidated Financial Statements.

2014

<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
\$ 9,637	\$ 715,682	\$ 725,319
361,491	572,896	934,387
919,524	156,340	1,075,864
<u>277,275</u>	<u>34,453</u>	<u>311,728</u>
<u>1,567,927</u>	<u>1,479,371</u>	<u>3,047,298</u>
9,915		9,915
15,279	56	15,335
41,552		41,552
3,158		3,158
<u>69,904</u>	<u>56</u>	<u>69,960</u>
<u>1,725,931</u>	<u>(1,725,931)</u>	
<u>3,363,762</u>	<u>(246,504)</u>	<u>3,117,258</u>
2,526,311		2,526,311
304,209		304,209
347,409		347,409
<u>3,177,929</u>		<u>3,177,929</u>
185,833	(246,504)	(60,671)
<u>3,080,047</u>	<u>1,801,169</u>	<u>4,881,216</u>
<u>\$ 3,265,880</u>	<u>\$ 1,554,665</u>	<u>\$ 4,820,545</u>

**THE BOYS AND GIRLS CLUBS, INC. AND
THE BOYS AND GIRLS CLUBS FOUNDATION**

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended June 30, 2015 and 2014

	2015			Total
	Program Services	Management and General	Fund-Raising	
Salaries	\$ 1,164,606	\$ 225,554	\$ 278,282	\$ 1,668,442
Payroll taxes	87,729	16,653	20,977	125,359
Employee benefits	98,684	19,184	24,266	142,134
Professional fees	25,336	15,065	2,649	43,050
Contract services	40,204			40,204
Program expenses and supplies	611,573	10,274	7,153	629,000
Telephone and technology	33,151	13,928	15,214	62,293
Postage and shipping	82	1,686	2,569	4,337
Training	7,965	13,213	2,190	23,368
Rent	129,509	14,795	18,830	163,134
Utilities	111,519	3,386	4,295	119,200
Insurance	42,959	4,692	1,150	48,801
Repair and maintenance expense	48,497	3,140	1,005	52,642
Board expense		4,510		4,510
Vehicle expense	15,490	683	349	16,522
Dues, fees, and subscriptions	20,390	834	109	21,333
Marketing	350	2,867	10,771	13,988
Special event			36,467	36,467
Service charges	158	7,274		7,432
Depreciation	153,421	2,861	3,094	159,376
Interest expense	18,194			18,194
Miscellaneous expense	4,668	4,254	1,735	10,657
Total	\$ 2,614,485	\$ 364,853	\$ 431,105	\$ 3,410,443

See Notes to Consolidated Financial Statements.

2014

<u>Program Services</u>	<u>Management and General</u>	<u>Fund-Raising</u>	<u>Total</u>
\$ 1,100,303	\$ 184,461	\$ 216,486	\$ 1,501,250
84,760	13,692	16,465	114,917
99,793	18,250	25,118	143,161
25,828	14,727	2,858	43,413
41,857	3,117		44,974
588,354	15,336	9,597	613,287
38,278	9,306	9,747	57,331
5	2,129	3,328	5,462
15,361	11,071	6,278	32,710
129,509	9,268	11,795	150,572
111,522			111,522
39,964	3,881	815	44,660
70,566	486	521	71,573
	2,326		2,326
27,108	136	77	27,321
15,740	1,402	863	18,005
1,548	2,996	7,530	12,074
		34,160	34,160
2,390	6,841		9,231
114,575	1,439	1,393	117,407
14,716			14,716
4,134	3,345	378	7,857
<u>\$ 2,526,311</u>	<u>\$ 304,209</u>	<u>\$ 347,409</u>	<u>\$ 3,177,929</u>

**THE BOYS AND GIRLS CLUBS, INC. AND
THE BOYS AND GIRLS CLUBS FOUNDATION**

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Cash Flows from Operating Activities		
Cash received from grants	\$ 1,750,960	\$ 1,984,986
Cash received from contributions and other sources	952,446	839,873
Cash paid to suppliers and employees	(2,777,160)	(2,650,523)
Interest received	1,198	1,325
Interest paid	<u>(18,194)</u>	<u>(14,716)</u>
Net cash (used in) provided by operating activities	<u>(90,750)</u>	<u>160,945</u>
Cash Flows from Investing Activities		
Expenditures for property and equipment	(156,449)	(332,182)
Decrease (increase) in assets whose use is limited	164,654	(35,273)
Proceeds from sales of investments	158,414	90,866
Purchases of investments	(169,860)	(81,302)
Proceeds from sale of property and equipment	<u>100</u>	<u> </u>
Net cash used in investing activities	<u>(3,141)</u>	<u>(357,891)</u>
Cash Flows from Financing Activities		
Proceeds from note payable		500,000
Repayments on note payable	<u>(42,686)</u>	<u>(30,945)</u>
Net cash (used in) provided by financing activities	<u>(42,686)</u>	<u>469,055</u>
Net (decrease) increase in cash and cash equivalents	(136,577)	272,109
Cash and cash equivalents at beginning of year	<u>977,960</u>	<u>705,851</u>
Cash and cash equivalents at end of year	<u>\$ 841,383</u>	<u>\$ 977,960</u>

See Notes to Consolidated Financial Statements.

	<u>2015</u>	<u>2014</u>
Reconciliation of Net Decrease in Total Net Assets to Net Cash (Used in) Provided by Operating Activities		
Net decrease in total net assets	\$ (651,232)	\$ (60,671)
Adjustments to reconcile net decrease in total net assets to net cash provided by operating activities:		
Depreciation	159,376	117,407
Gain on sale of property and equipment	(100)	
Net investment income reinvested	(13,239)	(10,132)
Net realized and unrealized losses (gains)	6,115	(41,552)
Change in discount on pledges and grants	(5,662)	(1,522)
Donated equipment	(2,100)	(2,000)
Change in assets and liabilities:		
(Increase) decrease in:		
Receivables	361,861	174,721
Prepaid expenses	3,903	(11,952)
Increase (decrease) in:		
Accounts payable	(17,325)	7,885
Accrued expenses	64,006	(10,584)
Deferred revenue	3,647	(655)
Total adjustments	<u>560,482</u>	<u>221,616</u>
Net cash (used in) provided by operating activities	<u>\$ (90,750)</u>	<u>\$ 160,945</u>

**Supplemental Schedule of Non-Cash Investing and
Financing Activities**

Purchases of equipment in accounts payable	<u>\$ 14,254</u>
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**THE BOYS AND GIRLS CLUBS, INC. AND
THE BOYS AND GIRLS CLUBS FOUNDATION**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1. Nature of Operations and Summary of Significant Accounting Policies

Nature of operations:

The Boys and Girls Clubs, Inc. is a not-for-profit organization which operates five Boys and Girls Clubs in Louisville, Kentucky, and New Albany and Jeffersonville, Indiana. The Organization provides a wide range of services to the public, focusing on the needs of the youth of the area it serves.

Metro United Way funds and private donations account for the majority of the Organization's funding.

The Boys and Girls Clubs Foundation was established as an operating endowment to assist The Boys and Girls Clubs, Inc.

Summary of significant accounting policies:

This summary of significant accounting policies of the Organizations is presented to assist in understanding the Organizations' financial statements. The financial statements and notes are representations of the Organizations' management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Principles of consolidation:

The accompanying financial statements include the accounts of The Boys and Girls Clubs, Inc. and The Boys and Girls Clubs Foundation. Majority common membership of each Organization's Board requires consolidation. All intercompany balances and transactions have been eliminated in consolidation.

Basis of presentation:

The accompanying consolidated financial statements of the Organizations have been prepared on the accrual basis of accounting. The Organizations are required to report information regarding their financial position and activities according to the three classes of net assets: unrestricted, temporarily restricted and permanently restricted.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents:

For purposes of the statement of cash flows, the Organizations consider only undesignated cash and investments with original maturities of three months or less to be cash and cash equivalents.

Pledges and grants receivables:

The allowance account is maintained equal to the estimated uncollectible portion of receivables. Management's estimate is based on historical experience and its evaluation of the current status of receivables. Receivables are considered uncollectible if payment is not received in accordance with the contractual terms. It is the Organizations' policy to charge off uncollectible receivables when management determines they will not be collected.

Assets whose use is limited:

Assets set aside by the Board for future use and assets limited as to use by donors are classified as assets whose use is limited.

Investments and market risk:

Investments are valued at fair market value. Those investments that the Board of Directors have designated for future use are classified under assets whose use is limited on the statement of financial position.

The Boys and Girls Clubs Foundation has significant investments in equity securities held by an investment manager engaged by the Organization and are, therefore, subject to concentrations of credit risk. Investments are made by the investment manager and the investments are monitored by the Board of Directors. Though the market value of investments is subject to fluctuations on a year-to-year basis, management believes the investment policy is prudent for the long-term welfare of the Organization.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Property, equipment and depreciation:

Property and equipment are recorded at cost, if purchased, or fair market value as of the date of donation if donated. The Organizations' policy is to capitalize asset purchases in excess of \$1,000. Upon the disposition of tangible assets, a gain or loss is recorded on the statement of activities and the respective asset cost and accumulated depreciation are eliminated from the statement of financial position.

Depreciation of property and equipment is computed on the straight-line method over their estimated useful lives:

Buildings and improvements	5-40 years
Vehicles	5 years
Equipment	3-7 years
Furniture and fixtures	5-7 years

Compensated absences:

Employees of the Organizations are entitled to paid leave (including vacation, holiday, and sick time) depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future sick time and, accordingly, no liability has been recorded in the accompanying financial statements. The Organizations' policy is to recognize the costs of absences related to sick time when actually paid to employees.

Contributions:

Contributions received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the reporting period in which the revenue is recognized. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Donations other than cash are recorded at their fair market value as of the date of the donation. Donated services must meet the specific expertise requirements and would normally have been purchased otherwise, before they are recorded. Donations of long-lived assets with explicit restrictions that specify how the assets are to be used and donations of cash or other assets that must be used to acquire long-lived assets are reported as temporarily restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organizations report expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

The use of the administrative office building, the Shawnee Club's land, and the Jeffersonville and New Albany Clubs' facilities were donated. The donation was reported at its fair market value and included in the financial statements as contribution revenue and corresponding rent expense of \$138,509 and \$129,509 for the years ended June 30, 2015 and 2014, respectively.

A summary of in-kind donations for the years ended June 30, 2015 and 2014 is as follows:

	<u>2015</u>	<u>2014</u>
Rent	\$138,509	\$129,509
Equipment	2,100	3,560
Services	17,657	22,203
Program supplies	286,736	290,072
Marketing	<u>567</u>	<u>567</u>
	<u>\$445,002</u>	<u>\$445,911</u>

Income taxes:

The Organizations are exempt from federal, state and local income taxes as not-for-profit organizations as described under Section 501(c)(3) of the Internal Revenue Code. The Organizations file informational tax returns as required by federal and state regulations. However, income from certain activities not directly related to the Organizations' tax-exempt purpose may be subject to taxation as unrelated business income.

As of June 30, 2015 and 2014, the Organizations did not have any accrued interest or penalties related to income tax liabilities, and no interest or penalties have been charged to operations for the years then ended.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Newly issued standard not yet effective:

The Financial Accounting Standards Board has issued accounting standard No. 2014-09, Revenue from Contracts with Customers, concerning the accounting for revenue recognition. The standard is effective for years beginning after December 15, 2018. The Company is evaluating the impact that adoption of the standard will have on future financial position and results of operations.

Subsequent events:

Subsequent events have been evaluated through September 11, 2015, which is the date the financial statements were available to be issued.

Note 2. Pledges Receivable

Pledges receivable consist of unconditional promises to give from various individuals and organizations to fund an operating campaign. The balance of pledges receivable as of June 30, 2015 and 2014 are as follows:

	<u>2015</u>	<u>2014</u>
Receivable in less than one year	\$106,705	\$172,226
Receivable in one to five years	<u>25,000</u>	<u>81,500</u>
Total gross pledges receivable	131,705	253,726
Less discount on pledges receivable	(2,224)	(7,886)
Less allowance for uncollectible pledges	<u>(488)</u>	<u>(1,050)</u>
Total net pledges receivable	<u>\$128,993</u>	<u>\$244,790</u>

Pledges receivable due in more than one year are reflected at the present value of estimated future cash flows using a discount rate of 4% for 2015 and 2014.

Of the total gross pledges receivable of \$131,705 as of June 30, 2015, certain organizations and individuals account for approximately 67% of the total balance as follows:

Donor #1	\$ 35,000
Donor #2	28,419
Donor #3	<u>25,000</u>
	<u>\$ 88,419</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 3. Grants Receivable

Grants receivable consist of the following as of June 30, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
21st Century Community Learning Centers	\$ 66,863	\$ 35,582
WHAS Crusade for Children	8,869	14,885
Cralle Foundation	7,000	
OJP - Youth Mentoring Program	5,188	18,906
The Jason Project	3,205	14,522
Wellpoint	2,000	
PGA Sports Academy	1,000	
The Episcopal Diocese of Indianapolis	500	500
Kentucky and Indiana Alliance of Boys & Girls Clubs, Inc.	468	614
Associates in Counseling	428	
Regal Entertainment	90	
The Gheens Foundation, Inc.		100,000
Altria More Members, More Often (MMMO)		<u>31,254</u>
	<u>95,611</u>	<u>216,263</u>
Temporarily restricted:		
Metro United Way	681,230	715,682
Altria More Members, More Often (MMMO)	65,000	213,746
Humana Foundation	50,000	
Taco Bell	40,500	
Anthem Foundation Sports	10,000	
Regal Entertainment	7,410	
PGA Sports Academy	2,000	2,000
Major League Baseball	2,000	
Louisville/Jefferson County Metro Government		43,500
New York Life		3,000
Triple Play		3,000
UPS Road Code		<u>2,500</u>
Total gross temporarily restricted	<u>\$58,140</u>	<u>983,428</u>
Total grants receivable	<u>\$ 953,751</u>	<u>\$1,199,691</u>
Receivable in less than one year	\$ 953,751	\$1,099,691
Receivable in one to five years		<u>100,000</u>
Total grants receivable	<u>\$ 953,751</u>	<u>\$1,199,691</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 4. Investment – Unemployment Reserve

The Organizations participate in a self-insured unemployment trust. Quarterly deposits are made to a reserve account, and unemployment claims are paid from the trust as they arise. As of June 30, 2015 and 2014, the Organizations had a reserve balance of \$19,670 and \$11,897, respectively, on deposit with the trustee. Quarterly withdrawals are made from this reserve account by the trustee and placed in the unemployment trust. Substantially all of the unemployment reserve account at June 30, 2015 and 2014 is invested in level 1 investments. The Organizations recorded investment gains on this trust of \$575 and \$1,324 during the years ended June 30, 2015 and 2014, respectively.

Note 5. Investments and Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organizations have the ability to access.
- Level 2 - Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active or inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

There have been no changes in methodologies used at June 30, 2015 and 2014. Following is a description of the valuation methodologies used for assets measured at fair value.

Money market and mutual funds - valued at the closing price reported on the active market on which the individual securities are traded.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organizations believe its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Boys and Girls Clubs Foundation maintains a trust account at Stock Yards Trust Company containing funds which were contributed to the Organizations and funds designated by the Board for operating expenses and capital expenditures.

The cost and fair market value of the trust account assets and other investment accounts as of June 30, 2015 and 2014 are summarized below:

	2015		
	<u>Cost</u>	<u>Market Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Measured on a recurring basis:			
Level 1 investments:			
Money market fund	\$ 9,345	\$ 9,345	
Mutual funds:			
Equity funds	210,803	238,396	\$27,593
Fixed income funds	<u>155,806</u>	<u>151,545</u>	<u>(4,261)</u>
	<u>\$375,954</u>	<u>\$399,286</u>	<u>\$23,332</u>
	2014		
	<u>Cost</u>	<u>Market Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Measured on a recurring basis:			
Level 1 investments:			
Money market fund	\$ 10,035	\$ 10,035	
Mutual funds:			
Equity funds	191,333	238,171	\$46,838
Fixed income funds	<u>147,030</u>	<u>147,013</u>	<u>(17)</u>
	<u>\$348,398</u>	<u>\$395,219</u>	<u>\$46,821</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The Organizations received gifts in kind of equipment in the amount of \$2,100 and \$3,560 for the years ended June 30, 2015 and 2014, respectively. These level 3 assets have been valued at fair value, on a non-recurring basis, as provided by the donor.

Note 6. Endowment Funds

The Organizations' endowment fund consists of unrestricted net assets as a general endowment fund to support the mission of the Organizations. Since that amount resulted from an internal designation and is not donor-restricted, it is classified and reported as unrestricted net assets.

The endowment fund consisted of \$399,286 and \$395,219 of investments held in a brokerage account as of June 30, 2015 and 2014, respectively, and \$40,000 of cash for future scholarships to members as of June 30, 2015 and 2014.

The endowment net asset composition by type of fund and changes in endowment net assets as of and for the years ended June 30, 2015 and 2014 are as follows:

	<u>2015</u>	<u>2014</u>
Board-designated unrestricted:		
Endowment net assets, beginning of year	\$435,219	\$366,258
Contribution		20,000
Transfer to operations	(6,621)	(5,277)
Investment return:		
Interest and dividends	17,378	14,010
Realized and unrealized (losses) gains	<u>(6,690)</u>	<u>40,228</u>
Endowment net assets, end of year	<u>\$439,286</u>	<u>\$435,219</u>

Return objectives, risk parameters and strategies:

The Organizations have adopted an investment objective to apply a strategic approach to asset management based on the fundamental economic and market environments. The security and protection of the principal balance is of great importance. Assets are to be invested according to the investment policy, which provides optimum return on investment, while minimizing the deterioration in the market value of the account. The Organizations maintain target asset allocations of 60% equities and 40% fixed income securities.

The Board of Directors has the responsibility for development of the investment objectives and guidelines, the selection of the investment managers, and the regular monitoring of the managers' performance to help assure the effectiveness of the objectives and to initiate modification or changes, as needed.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Spending policy:

The Trustees shall annually distribute 50% of the net income of the Foundation attributable to unrestricted donations for the benefit of one or more Boys and Girls Clubs owned or operated by The Boys and Girls Clubs, Inc. for general operating expenses. The Trustees, in their discretion, may distribute all or any part of the remaining annual net income to or for the benefit of one or more Boys and Girls Clubs owned or operated by The Boys and Girls Clubs, Inc. Any net income not so distributed shall be accumulated and added to principal. The Trustees may, in their discretion, distribute from time to time, all or a portion of such accumulated net income solely for capital improvements, major structural repairs, or expansion of one or more Boys and Girls Clubs owned or operated by The Boys and Girls Clubs, Inc. The Trustees may distribute such portions of the principal of the Foundation only for capital improvement, major structural repairs, or expansion of the facilities of one or more Boys and Girls Clubs owned or operated by The Boys and Girls Clubs, Inc. In determining the amounts of principal to be disbursed, the Trustees shall take into consideration any other income or other sources of revenue that the particular Boys and Girls Club may have. The Trustees may consult with the Board of Directors of The Boys and Girls Clubs, Inc. in determining the allocation of income and principal disbursed to the various Boys and Girls Clubs owned or operated by The Boys and Girls Clubs, Inc. Net income is the excess of earnings on principal over properly chargeable expenses for the period. Net income shall not include the proceeds from the sale or disposition of investment property.

Note 7. Line of Credit

The Organization had a line of credit with Stock Yards Bank which expired during the year ended June 30, 2014. On August 21, 2014, the Organization reinstated the line of credit with Stock Yards Bank with a borrowing limit of \$250,000, with no balance outstanding at June 30, 2015. The interest rate is based on the bank's prime rate but no less than 3.25%. The line matured on August 21, 2015 and was subsequently extended to mature on August 21, 2016 and is secured by all investments of The Boys and Girls Clubs Foundation.

Note 8. Note Payable

The Organization has a note payable to Republic Bank & Trust Company at June 30, 2015, with an outstanding balance of \$426,369, payable in monthly installments of \$5,073, including interest at a fixed interest rate of 3.99%, through September 2023. The note is secured by property at the Newburg Club with a net book value of \$337,055 as of June 30, 2015. Total interest expense for the years ended June 30, 2015 and 2014 was \$18,194 and \$14,716, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Future principal maturities on the note payable as of June 30, 2015 are as follows:

Year ending June 30, 2016	\$ 44,402
2017	46,278
2018	48,186
2019	50,172
2020	52,217
Thereafter	<u>185,114</u>
	<u>\$426,369</u>

Note 9. Designated Net Assets

The Unemployment Reserve is designated to pay future unemployment claims (Note 4).

The Endowment is designated by the Board of Directors for future use (Note 6).

Note 10. Changes in Temporarily Restricted Net Assets

Changes in temporarily restricted net assets during the years ended June 30, 2015 and 2014, were as follows:

<u>Purpose</u>	<u>Balance 6/30/14</u>	<u>Grants/ Donations</u>	<u>Released</u>	<u>Balance 6/30/15</u>
Metro United Way	\$ 715,682	\$ 681,230	\$ (715,682)	\$ 681,230
Capital and operating activities	179,589	4,942	(172,759)	11,772
Individual pledge commitment for subsequent periods	100,000	20,000	(30,000)	90,000
SMART Girls	3,000		(3,000)	
Arts program		850	(580)	270
Special event for subsequent periods	49,953	32,506	(38,453)	44,006
Building improvements	18,100	17,231	(26,049)	9,282
Sports equipment/uniforms	44,578	64,000	(44,578)	64,000
General programming	1,205		(1,205)	
Educational programming	135,861	249,475	(178,301)	207,035
More Members, More Often	213,746		(88,588)	125,158
UPS Road Code	13,450		(13,450)	
Regal Entertainment		7,500	(89)	7,411
Technology	71,752		(71,752)	
Volunteer projects	749		(749)	
Membership dues	5,000	5,000	(5,000)	5,000
Youth Program Quality Incentive		10,500		10,500
Scholarship	<u>2,000</u>			<u>2,000</u>
	<u>\$1,554,665</u>	<u>\$1,093,234</u>	<u>\$(1,390,235)</u>	<u>\$1,257,664</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

<u>Purpose</u>	<u>Balance</u> <u>6/30/13</u>	<u>Grants'</u> <u>Donations</u>	<u>Released</u>	<u>Balance</u> <u>6/30/14</u>
Metro United Way	\$ 711,640	\$ 715,682	\$ (711,640)	\$ 715,682
Capital and operating activities	570,246	85,940	(476,597)	179,589
Individual pledge commitment for subsequent periods	11,000	100,000	(11,000)	100,000
SMART Girls		3,000		3,000
Arts program	16,392		(16,392)	
Special event for subsequent periods	21,398	49,953	(21,398)	49,953
Building improvements	165,956	18,100	(165,956)	18,100
Sports equipment/uniforms	53,563	52,000	(60,985)	44,578
General programming	10,000		(8,795)	1,205
Educational programming	94,157	177,000	(135,296)	135,861
More Members, More Often	112,314	200,000	(98,568)	213,746
UPS Road Code	15,560		(2,110)	13,450
Technology		71,752		71,752
Volunteer projects	15,243		(14,494)	749
Membership dues		5,000		5,000
Scholarship	1,000	1,000		2,000
Big Brother/Big Sisters	2,200		(2,200)	
Keystone Club	500		(500)	
	<u>\$1,801,169</u>	<u>\$1,479,427</u>	<u>\$(1,725,931)</u>	<u>\$1,554,665</u>

Note 11. Concentration of Revenues

Approximately 25% and 23% of revenues for of the years ended June 30, 2015, and 2014, respectively, were from Metro United Way. Changes in the future allocation of grant funding at this agency could have a significant impact on the Organizations' operations.

Note 12. Retirement Plan

The Organizations sponsor an employee-only contributory 403(b) plan and an employer-only contributory 401(a) plan. The 401(a) Money Purchase Defined Contribution Plan covers all employees who meet certain eligibility requirements as to age and length of service. The Organizations contribute 5% of the annual salary of each eligible employee who participates in the plan. Retirement plan expense was \$41,677 for each of the years ended June 30, 2015 and 2014.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 13. Lease Commitments

The Organizations leased a vehicle and office space under non-cancelable operating leases through November 2014 and March 2015, respectively. Both lease agreements ended during the year ended June 30, 2015.

In September 2014 the Organizations entered into a ten year operating lease to occupy space for administrative offices. The space was occupied by the Organizations on October 1, 2014 and the base rent began on January 1, 2015 and is set at \$3,000 per month. The organizations have one option to extend the term of the lease for an additional five year period. The future minimum rental commitments for years ending June 30, are as follows:

2016	\$ 36,000
2017	36,000
2018	36,000
2019	36,000
2020	36,000
Thereafter	<u>153,000</u>
	<u>\$333,000</u>

The Organizations' total rent expense exclusive of in-kind donations was \$26,162 and \$29,514 for the years ended June 30, 2015 and 2014, respectively.

Note 14. Concentration of Cash

The Organizations maintain cash balances at several financial institutions in Kentucky. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2015, the Organizations' uninsured cash balances were \$570,735.

Note 15. Long-Term Property Lease

Land owned by the Louisville Jefferson County Parks Department, where The Boys and Girls Clubs, Inc. Shawnee Club building is located, is being leased at a rate of \$1 per year through December 31, 2019. The lease has four options to renew at five years each. The difference between the amount paid and the fair market value of this lease of \$15,600 is recorded both as a contribution and program service expense on the statement of activities.

**THE BOYS AND GIRLS CLUBS, INC. AND
THE BOYS AND GIRLS CLUBS FOUNDATION**

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2015**

Assets	<u>The Boys and Girls Clubs, Inc.</u>	<u>The Boys and Girls Clubs Foundation</u>	<u>Consolidated</u>
Current Assets			
Cash and cash equivalents	\$ 841,383		\$ 841,383
Pledges receivable	29,717		29,717
Grants receivable	95,611		95,611
Other receivables	22,947		22,947
Prepaid expenses	<u>47,484</u>		<u>47,484</u>
Total current assets	<u>1,037,142</u>		<u>1,037,142</u>
Assets Whose Use Is Limited			
By Board for future use:			
Cash and cash equivalents	40,000		40,000
Unemployment reserve fund	19,670		19,670
Investments		\$ 399,286	399,286
	<u>59,670</u>	<u>399,286</u>	<u>458,956</u>
By donors:			
Cash and cash equivalents	290,648		290,648
Pledges receivable	99,276		99,276
Grants receivable	858,140		858,140
Other receivables	9,600		9,600
	<u>1,257,664</u>		<u>1,257,664</u>
	<u>1,317,334</u>	<u>399,286</u>	<u>1,716,620</u>
Property and Equipment			
Land	54,500		54,500
Buildings	1,703,746		1,703,746
Leasehold improvements	619,777		619,777
Vehicles	98,996		98,996
Equipment	405,445		405,445
Furniture and fixtures	64,668		64,668
	<u>2,947,132</u>		<u>2,947,132</u>
Less accumulated depreciation	<u>926,742</u>		<u>926,742</u>
	<u>2,020,390</u>		<u>2,020,390</u>
Total assets	<u>\$ 4,374,866</u>	<u>\$ 399,286</u>	<u>\$ 4,774,152</u>

Liabilities and Net Assets	The Boys and Girls Clubs, Inc.	The Boys and Girls Clubs Foundation	Consolidated
Current Liabilities			
Current maturity of note payable	\$ 44,402		\$ 44,402
Accounts payable	23,271		23,271
Accrued expenses	148,305		148,305
Deferred revenue	<u>6,894</u>		<u>6,894</u>
Total current liabilities	222,872		222,872
Long-Term Debt			
Note payable, less current maturity	<u>381,967</u>		<u>381,967</u>
Total liabilities	<u>604,839</u>		<u>604,839</u>
Net Assets			
Unrestricted:			
Undesignated	<u>2,452,693</u>		<u>2,452,693</u>
Designated-unemployment reserve	19,670		19,670
Designated-endowment	<u>40,000</u>	\$ 399,286	<u>439,286</u>
	<u>59,670</u>	<u>399,286</u>	<u>458,956</u>
	2,512,363	399,286	2,911,649
Temporarily restricted	<u>1,257,664</u>		<u>1,257,664</u>
Total net assets	<u>3,770,027</u>	<u>399,286</u>	<u>4,169,313</u>
Total liabilities and net assets	<u>\$ 4,374,866</u>	<u>\$ 399,286</u>	<u>\$ 4,774,152</u>

**THE BOYS AND GIRLS CLUBS, INC. AND
THE BOYS AND GIRLS CLUBS FOUNDATION**

CONSOLIDATING STATEMENT OF ACTIVITIES
Year Ended June 30, 2015

	The Boys and Girls Clubs, Inc.		
	Unrestricted	Temporarily Restricted	Total
Public Support, Revenues and Gains			
Public support:			
Metro United Way grant	\$ 7,588	\$ 681,230	\$ 688,818
Other grants	454,720	345,532	800,252
Contributions	884,831	33,920	918,751
Special events (net of cost of direct benefits to donors of \$41,912)	283,236	32,506	315,742
Total public support	1,630,375	1,093,188	2,723,563
Revenues and gains:			
Membership dues	21,970		21,970
Investment income	1,152	46	1,198
Net realized and unrealized gains on investments	968		968
Other income	3,306		3,306
Total revenues and gains	27,396	46	27,442
Net assets released from restrictions	1,390,235	(1,390,235)	
Total public support, revenues and gains	3,048,006	(297,001)	2,751,005
Expenses			
Program services	2,614,485		2,614,485
Management and general	360,714		360,714
Fund-raising	431,105		431,105
Total expenses	3,406,304		3,406,304
Net increase (decrease) in total net assets	(358,298)	(297,001)	(655,299)
Net assets, beginning of year	2,870,661	1,554,665	4,425,326
Net assets, end of year	\$ 2,512,363	\$ 1,257,664	\$ 3,770,027

The Boys and
Girls Clubs
Foundation

<u>Unrestricted</u>	<u>Consolidated</u>			<u>Total</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Eliminations</u>	
	\$ 7,588	\$ 681,230		\$ 688,818
	454,720	345,532		800,252
	884,831	33,920	\$ (2,482)	916,269
	<u>283,236</u>	<u>32,506</u>		<u>315,742</u>
	<u>1,630,375</u>	<u>1,093,188</u>	<u>(2,482)</u>	<u>2,721,081</u>
	21,970			21,970
\$ 17,378	18,530	46		18,576
(6,690)	(5,722)			(5,722)
	<u>3,306</u>			<u>3,306</u>
<u>10,688</u>	<u>38,084</u>	<u>46</u>		<u>38,130</u>
	<u>1,390,235</u>	<u>(1,390,235)</u>		
<u>10,688</u>	<u>3,058,694</u>	<u>(297,001)</u>	<u>(2,482)</u>	<u>2,759,211</u>
	2,614,485			2,614,485
6,621	367,335		(2,482)	364,853
	<u>431,105</u>			<u>431,105</u>
<u>6,621</u>	<u>3,412,925</u>		<u>(2,482)</u>	<u>3,410,443</u>
4,067	(354,231)	(297,001)		(651,232)
<u>395,219</u>	<u>3,265,880</u>	<u>1,554,665</u>		<u>4,820,545</u>
<u>\$ 399,286</u>	<u>\$ 2,911,649</u>	<u>\$ 1,257,664</u>	<u>\$</u>	<u>\$ 4,169,313</u>

THE BOYS AND GIRLS CLUBS, INC.

STATEMENTS OF PROGRAM SERVICES EXPENSES
BY CLUB LOCATION
Years Ended June 30, 2015 and 2014

	2015					
	New Albany	Shawnee	Jeffersonville	Newburg	Parkland	Total
Salaries	\$ 167,474	\$ 318,404	\$ 190,254	\$ 243,427	\$ 245,047	\$ 1,164,606
Payroll taxes	12,559	24,912	14,403	17,966	18,789	87,729
Employee benefits	16,211	18,717	15,932	22,013	25,805	98,684
Professional fees	4,957	5,124	4,957	5,331	5,067	25,336
Contract services	11,347		9,735		19,122	40,204
Program expense and supplies	93,104	124,765	134,568	121,772	137,364	611,573
Telephone and technology	6,300	7,509	6,794	6,360	6,188	33,151
Postage and shipping	14		68			82
Training	945	3,419	953	1,137	1,511	7,965
Rent	72,000	15,600	41,909			129,509
Utilities	15,561	26,334	24,099	21,763	23,862	111,519
Insurance	8,591	8,592	8,592	8,592	8,592	42,958
Repair and maintenance expense	9,851	9,676	8,928	8,045	11,994	48,497
Vehicle expense	2,017	2,800	6,901	1,585	2,997	15,499
Dues, fees, and subscriptions	3,293	4,800	2,694	4,801	4,801	20,390
Marketing		87	87	88	88	350
Service charges		46	27	41	44	158
Depreciation	13,288	53,101	15,572	44,875	24,585	153,421
Interest expense				18,194		18,194
Miscellaneous expense	1,094	469	1,085	1,091	929	4,668
Total	\$ 438,606	\$ 625,356	\$ 487,654	\$ 526,984	\$ 532,885	\$ 2,614,435

2014

<u>New Albany</u>	<u>Shawnee</u>	<u>Jeffersonville</u>	<u>Newburg</u>	<u>Parkland</u>	<u>Total</u>
\$ 177,537	\$ 301,316	\$ 183,640	\$ 198,530	\$ 239,280	\$ 1,100,303
13,521	22,145	15,036	15,603	18,455	84,760
19,816	18,931	18,267	21,780	20,999	99,793
5,022	5,069	5,004	5,032	5,701	25,828
18,880	-	18,852		4,125	41,857
100,536	123,556	129,225	90,979	144,058	588,354
7,253	7,083	7,126	6,109	10,707	38,278
		5			5
2,937	3,996	2,847	2,725	2,856	15,361
72,000	15,600	41,909			129,509
15,685	29,216	22,380	20,653	23,588	111,522
7,992	7,993	7,993	7,993	7,993	39,964
12,060	11,227	16,943	16,385	13,951	70,566
6,825	3,265	9,593	3,337	4,088	27,108
2,448	3,591	2,519	3,591	3,591	15,740
974		574			1,548
			2,390		2,390
8,462	50,888	10,941	23,789	20,495	114,575
			14,716		14,716
728	343	719	585	1,759	4,134
<u>\$ 472,676</u>	<u>\$ 604,219</u>	<u>\$ 493,573</u>	<u>\$ 434,197</u>	<u>\$ 521,646</u>	<u>\$ 2,526,311</u>

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GOVERNMENT COPY



October 27, 2015

The Boys & Girls Clubs, Inc.
3900 Crittenden Drive
Louisville, KY 40209

The Boys & Girls Clubs, Inc.:

Enclosed are the original and one copy of the 2014 Exempt Organization returns, as follows...

2014 Form 990

2014 Indiana Form NP-20

Each original should be dated, signed and filed in accordance with the filing instructions. The copy should be retained for your files.

We have prepared the enclosed tax returns from your books of account and/or information submitted by you without verification by us. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and is supported by the records as required by law. You should retain all the documents, receipts, cancelled checks and other data that form the basis of income and deductions. The tax laws specifically state that you are responsible for the preparation and the accuracy of the returns. Even though you have engaged us, the ultimate responsibility for the return is yours. Because of this, if there is anything on the returns we have prepared that you do not understand, please ask us to explain what was done. We want you to feel satisfied with the accuracy of the returns before they are submitted.

In addition, a copy of Form 990 should be mailed to Attorney General, Frankfort, Kentucky 40601. An addressed envelope is enclosed for your convenience.

Very truly yours,

Darrell L. Morris

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

June 30, 2015

Prepared for	The Boys & Girls Clubs, Inc. 3900 Crittenden Drive Louisville, KY 40209
Prepared by	DEMING MALONE LIVESAY & OSTROFF PSC 9300 SHELBYVILLE RD STE 1100 LOUISVILLE, KY 40222-5187
Amount due or refund	Not applicable
Make check payable to	Not applicable
Mail tax return and check (if applicable) to	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201-0027
Return must be mailed on or before	November 16, 2015
Special Instructions	The return should be signed and dated.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

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

A For the 2014 calendar year, or tax year beginning **JUL 1, 2014** and ending **JUN 30, 2015**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE BOYS & GIRLS CLUBS, INC.		D Employer identification number [REDACTED]
	Doing business as		E Telephone number 502-585-5437
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	3900 CRITTENDEN DRIVE		G Gross receipts \$ 2,654,407.
City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40209		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
F Name and address of principal officer: JENNIFER HELGESON SAME AS C ABOVE		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶	
J Website: ▶ WWW.BGCKYANA.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1959 M State of legal domicile: KY	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO ENABLE YOUTH TO REALIZE AND DEVELOP THEIR FULL POTENTIAL AS CITIZENS IN A GLOBAL SOCIETY.		
	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	25
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	24
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	104
	6 Total number of volunteers (estimate if necessary)	6	0
	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 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 2,913,403.	Current Year 2,590,745.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,649.	2,166.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<15,302.>	<16,882.>
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,900,750.	2,576,029.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,759,328.	1,935,935.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 394,638.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,251,054.	1,295,393.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,010,382.	3,231,328.	
19 Revenue less expenses. Subtract line 18 from line 12	<109,632.>	<655,299.>	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 5,022,523.	End of Year 4,374,866.
	21 Total liabilities (Part X, line 26)	597,197.	604,839.
	22 Net assets or fund balances. Subtract line 21 from line 20	4,425,326.	3,770,027.

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			
	JENNIFER HELGESON, EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name DARRELL L MORRIS	Preparer's signature	Date	Check <input type="checkbox"/> self-employed	PTIN [REDACTED]
	Firm's name ▶ DEMING MALONE LIVESAY & OSTROFF PSC	Firm's EIN ▶ [REDACTED]		Phone no. (502) 426-9660	
	Firm's address ▶ 9300 SHELBYVILLE RD STE 1100 LOUISVILLE, KY 40222-5187				

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



Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO INSPIRE AND ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE MOST IN NEED OF OUR SERVICES, TO REALIZE AND DEVELOP THEIR FULL POTENTIAL AS PRODUCTIVE, RESPONSIBLE AND CARING CITIZENS IN A GLOBAL SOCIETY.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

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 \$ 2,475,976. including grants of \$) (Revenue \$) THE OPERATION OF BOYS AND GIRLS CLUBS THAT TEACH YOUNG PEOPLE EDUCATION AND CAREER DEVELOPMENT, CHARACTER AND LEADERSHIP DEVELOPMENT, HEALTH AND LIFE SKILLS, THE ARTS, AND SPORTS, FITNESS AND RECREATION.

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

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

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

4e Total program service expenses 2,475,976.

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 Schedule B, Schedule of Contributors?	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>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or 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>		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 <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>		

Part IV Checklist of Required Schedules (continued)

		Yes	No
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
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? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		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? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	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)? If "Yes," complete Schedule R, Part V, line 2	X	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	
Note. All Form 990 filers are required to complete Schedule O			

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1a	21		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1b	0		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a	104		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
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)?		X
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?	X	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note.</i> See the instructions for additional information the organization must report on Schedule O.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7c 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

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	25													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.														
b Enter the number of voting members included in line 1a, above, who are independent		24												
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?														X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?														X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?														X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?														X
6 Did the organization have members or stockholders?														X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?														X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?														X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?										X				
b Each committee with authority to act on behalf of the governing body?										X				
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O														X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **KY, IN**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **KELLY WATSON - 502-585-5437**
3900 CRITTENDEN DRIVE, LOUISVILLE, KY 40209

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.

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 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) COLLEEN ENDRES DIRECTOR	1.00 1.00	X					0.	0.	0.	
(2) GROVER COX DIRECTOR	1.00 1.00	X					0.	0.	0.	
(3) MARVIN HILL SECRETARY	1.00 1.00	X		X			0.	0.	0.	
(4) CLINTON SMITH SR. DIRECTOR	1.00 1.00	X					0.	0.	0.	
(5) WILLIAM J. RYBAK DIRECTOR	1.00 1.00	X					0.	0.	0.	
(6) ANDREW S. MAYS PRESIDENT	1.00 1.00	X		X			0.	0.	0.	
(7) DON SODREL DIRECTOR	1.00 1.00	X					0.	0.	0.	
(8) WRIGHT STEENROD DIRECTOR	1.00 1.00	X					0.	0.	0.	
(9) STEVE STERNBERG DIRECTOR	1.00 1.00	X					0.	0.	0.	
(10) TAMI HATFIELD-KENNEDY DIRECTOR	1.00 1.00	X					0.	0.	0.	
(11) STEVE THOMPSON DIRECTOR	1.00 1.00	X					0.	0.	0.	
(12) JOHN RITTICHIER TREASURER	1.00 1.00	X		X			0.	0.	0.	
(13) KIRK STRACK DIRECTOR	1.00 1.00	X					0.	0.	0.	
(14) MATT CAPOZZOLI VICE PRESIDENT	1.00 1.00	X		X			0.	0.	0.	
(15) JAMES GORDON DIRECTOR	1.00 1.00	X					0.	0.	0.	
(16) JOE HERTZMAN DIRECTOR	1.00 1.00	X					0.	0.	0.	
(17) TODD LOGSDON DIRECTOR	1.00 1.00	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 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			
(18) MICHELLE BRIDGES DIRECTOR	1.00 1.00	X						0.	0.	0.
(19) LONDON SAMUEL DIRECTOR	1.00 1.00	X						0.	0.	0.
(20) NATASHA CUMMINGS DIRECTOR	1.00 1.00	X						0.	0.	0.
(21) JUSTIN BROWN DIRECTOR	1.00 1.00	X						0.	0.	0.
(22) TAMMYE HENDERSON DIRECTOR	1.00 1.00	X						0.	0.	0.
(23) GRAHAM MERRYWEATHER DIRECTOR	1.00 1.00	X						0.	0.	0.
(24) JOSHUA ROSE DIRECTOR	1.00 1.00	X						0.	0.	0.
(25) MICHAEL YATES DIRECTOR	1.00 1.00	X						0.	0.	0.
(26) JENNIFER HELGESON PRESIDENT & CEO	40.00 1.00			X				115,055.	0.	9,671.
1b Sub-total								115,055.	0.	9,671.
c Total from continuation sheets to Part VII, Section A								67,327.	0.	3,859.
d Total (add lines 1b and 1c)								182,382.	0.	13,530.

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

	Yes	No
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		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		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		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
NONE		

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

SEE PART VII, SECTION A CONTINUATION SHEETS

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	1 a Federated campaigns	1a 688,818.					
	b Membership dues	1b 21,970.					
	c Fundraising events	1c 299,463.					
	d Related organizations	1d					
	e Government grants (contributions)	1e 34,400.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,546,094.					
	g Noncash contributions included in lines 1a-1f: \$	306,492.					
	h Total. Add lines 1a-1f		2,590,745.				
Program Service Revenue	2 a	Business Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,166.			2,166.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	2,000.				
		(ii) Personal	0.				
		b Less: rental expenses					
		c Rental income or (loss)	2,000.				
	d Net rental income or (loss)		2,000.	2,000.			
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ 299,463. of contributions reported on line 1c). See Part IV, line 18	a	41,912.				
b Less: direct expenses		73,878.					
c Net income or (loss) from fundraising events			<31,966.>			<31,966.>	
9 a Gross income from gaming activities. See Part IV, line 19	a	16,280.					
	b Less: direct expenses	4,500.					
	c Net income or (loss) from gaming activities		11,780.			11,780.	
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a CONCESSION INCOME	900099		1,164.	1,164.			
b OTHER INCOME	900099		140.	140.			
c							
d All other revenue							
e Total. Add lines 11a-11d			1,304.				
12 Total revenue. See instructions.			2,576,029.	3,304.	0.	<18,020.>	



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	209,986.		125,992.	83,994.
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	1,471,812.	1,164,606.	107,576.	199,630.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	32,961.	23,339.	3,105.	6,517.
9 Other employee benefits	95,817.	75,345.	8,065.	12,407.
10 Payroll taxes	125,359.	87,729.	16,653.	20,977.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	17,911.	12,977.	3,582.	1,352.
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 Sch O.)	21,000.	12,359.	7,344.	1,297.
12 Advertising and promotion	13,988.	350.	2,867.	10,771.
13 Office expenses	703,062.	644,964.	33,162.	24,936.
14 Information technology				
15 Royalties				
16 Occupancy	143,825.	102,519.	18,181.	23,125.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,510.		4,510.	
20 Interest	18,194.	18,194.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	159,376.	153,421.	2,861.	3,094.
23 Insurance	48,801.	42,959.	4,692.	1,150.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24a. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a REPAIRS & MAINTENANCE	52,642.	48,497.	3,140.	1,005.
b CONTRACT SERVICE	40,204.	40,204.		
c TRAINING	23,368.	7,965.	13,213.	2,190.
d DUES & SUBSCRIPTIONS	21,333.	20,390.	834.	109.
e All other expenses	27,179.	20,158.	4,937.	2,084.
25 Total functional expenses. Add lines 1 through 24e	3,231,328.	2,475,976.	360,714.	394,638.
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 if following SOP 88-2 (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	1,466,533.	1	1,172,031.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	1,444,481.	3	1,082,744.
	4 Accounts receivable, net	27,009.	4	32,547.
	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 instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	51,387.	9	47,484.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,947,132.		
	b Less: accumulated depreciation	10b 926,742.		
	11 Investments - publicly traded securities		10c	2,020,390.
	12 Investments - other securities. See Part IV, line 11		11	
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	13,397.	14	19,670.
16 Total assets. Add lines 1 through 15 (must equal line 34)	5,022,523.	15	4,374,866.	
17 Accounts payable and accrued expenses	124,895.	16	171,576.	
18 Grants payable		17		
19 Deferred revenue	3,247.	18	6,894.	
20 Tax-exempt bond liabilities		19		
21 Escrow or custodial account liability. Complete Part IV of Schedule D		20		
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		21		
23 Secured mortgages and notes payable to unrelated third parties	469,055.	22	426,369.	
24 Unsecured notes and loans payable to unrelated third parties		23		
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		24		
26 Total liabilities. Add lines 17 through 25	597,197.	25	604,839.	
27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		26		
27 Unrestricted net assets	2,870,661.	27	2,512,363.	
28 Temporarily restricted net assets	1,554,665.	28	1,257,664.	
29 Permanently restricted net assets		29		
30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.		30		
30 Capital stock or trust principal, or current funds		31		
31 Paid-in or capital surplus, or land, building, or equipment fund		32		
32 Retained earnings, endowment, accumulated income, or other funds	4,425,326.	33	3,770,027.	
33 Total net assets or fund balances	5,022,523.	34	4,374,866.	
34 Total liabilities and net assets/fund balances				



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	2,576,029.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,231,328.
3	Revenue less expenses. Subtract line 2 from line 1	3	<655,299.>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,425,326.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,770,027.

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
2b	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	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	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
3b	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		

Form 990 (2014)

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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1389724.	3567731.	2965327.	2913403.	2607024.	13443209.
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	1389724.	3567731.	2965327.	2913403.	2607024.	13443209.
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)						659,833.
6 Public support. Subtract line 5 from line 4.						12783376.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	1389724.	3567731.	2965327.	2913403.	2607024.	13443209.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,804.	3,383.	4,610.	5,209.	4,166.	20,172.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,287.	1,184.	773.	598.	1,304.	5,146.
11 Total support. Add lines 7 through 10						13468527.
12 Gross receipts from related activities, etc. (see Instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	94.91	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	94.70	%
16a 33 1/3% support test - 2014. 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	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2014. 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 - 2013. 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 on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d 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.		
3b 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.		
3c 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 11a or 11b in Part I, answer (b) and (c) below.		
4b 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.		
4c 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).		
5b 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?		
5c 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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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 (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
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).		
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.		
9b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
9c Did a disqualified person (as defined in line 9(a)) 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 IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.		
10b 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. 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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) 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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a 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.		

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. 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 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 2014 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-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)		
3	Excess distributions carryover, if any, to 2014:		
a			
b			
c			
d			
e	From 2013		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2014 distributable amount		
i	Carryover from 2009 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2014 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2014 distributable amount		
c	Remainder. Subtract lines 4a and 4b from 4.		
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).		
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).		
7	Excess distributions carryover to 2015. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a			
b			
c			
d	Excess from 2013		
e	Excess from 2014		



Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

Lined area for supplemental information.

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2014

Name of the organization

Employer identification number

THE BOYS & GIRLS CLUBS, INC.

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not 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 is not covered by the General Rule and/or the Special Rules does not 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 does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization THE BOYS & GIRLS CLUBS, INC.	Employer identification number 
---	---

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	METRO UNITED WAY 334 E. BROADWAY LOUISVILLE, KY 40204	\$ 688,818.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	THE C.E. & S. FOUNDATION 1650 NATIONAL CITY TOWER LOUISVILLE, KY 40202	\$ 261,975.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	THE COMMUNITY FOUNDATION OF LOUISVILLE 325 W MAIN ST LOUISVILLE, KY 40202	\$ 158,195.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	BOYS AND GIRLS CLUB OF AMERICA 1275 PEACHTREE ST. NE ATLANTA, GA 30309	\$ 89,566.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	COMMONWEALTH OF KENTUCKY 700 CAPITAL AVE FRANFORT, KY 40601	\$ 124,277.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

THE BOYS & GIRLS CLUBS, INC.



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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization THE BOYS & GIRLS CLUBS, INC.	Employer identification number [REDACTED]
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2014
Open to Public Inspection

Name of the organization

THE BOYS & GIRLS CLUBS, INC.

Employer identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered "Yes" to 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" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply):

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

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 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, 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" to 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 in 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 in 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" to 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 in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	395,219.	346,258.	311,819.	299,482.	256,051.
b Contributions				20,000.	50.
c Net investment earnings, gains, and losses	10,688.	54,238.	39,275.	<2,182.>	48,384.
d Grants or scholarships					
e Other expenditures for facilities and programs	2,482.	1,399.	1,326.	2,357.	5,003.
f Administrative expenses	4,139.	3,878.	3,510.	3,124.	
g End of year balance	399,286.	395,219.	346,258.	311,819.	299,482.

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

- a Board designated or quasi-endowment 100.00 %
- b Permanent endowment %
- c Temporarily restricted endowment %

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

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

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

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" to 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		54,500.		54,500.
b Buildings		1,703,746.	504,282.	1,199,464.
c Leasehold improvements		619,777.	120,378.	499,399.
d Equipment		405,445.	213,893.	191,552.
e Other		163,664.	88,189.	75,475.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 2,020,390.



Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under 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" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	2,751,005.
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	138,509.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	36,467.
e	Add lines 2a through 2d	2e	174,976.
3	Subtract line 2e from line 1	3	2,576,029.
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	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,576,029.

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

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

1	Total expenses and losses per audited financial statements	1	3,406,304.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	138,509.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	36,467.
e	Add lines 2a through 2d	2e	174,976.
3	Subtract line 2e from line 1	3	3,231,328.
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	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	3,231,328.

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 V, LINE 4:

THE ENDOWMENT FUNDS ARE HELD BY THE BOYS & GIRLS CLUBS FOUNDATION TRUST, A RELATED ORGANIZATION, AND ARE USED TO ASSIST IN THE OPERATIONS OF BOYS & GIRLS CLUBS, INC.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL, STATE AND LOCAL INCOME TAXES AS A NOT-FOR-PROFIT ORGANIZATION AS DESCRIBED UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE ORGANIZATION FILES AN INFORMATIONAL TAX RETURN AS REQUIRED BY FEDERAL AND STATE REGULATIONS. HOWEVER, INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE ORGANIZATION'S TAX-EXEMPT PURPOSE MAY BE SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME.



Part XIII Supplemental Information (continued)

AS OF JUNE 30, 2015, THE ORGANIZATION DID NOT HAVE ANY ACCRUED INTEREST OR PENALTIES RELATED TO INCOME TAX LIABILITIES, AND NO INTEREST OR PENALTIES HAVE BEEN CHARGED TO OPERATIONS FOR THE YEAR THEN ENDED.

SCHEDULE D, PART XI AND XII

PART XI AND XII, LINE 2D - EXPENSES INCLUDED ON FINANCIAL STATEMENTS WHICH ARE INCLUDED IN FUNDRAISING EXPENSES ON 990.

Multiple horizontal lines for supplemental information.

Part II Fundraising Events. Complete if the organization answered "Yes" to 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))	
		BIG EVENT (event type)	GOLF CLASSIC (event type)	NONE (total number)		
Revenue	1	Gross receipts	220,042.	121,333.		341,375.
	2	Less: Contributions	193,328.	106,135.		299,463.
	3	Gross income (line 1 minus line 2)	26,714.	15,198.		41,912.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages	39,318.			39,318.
	8	Entertainment				
	9	Other direct expenses	20,228.	14,332.		34,560.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				73,878.
	11	Net income summary. Subtract line 10 from line 3, column (c)				<31,966.>

Part III Gaming. Complete if the organization answered "Yes" to 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))	
		1	Gross revenue			16,280.
Direct Expenses	2	Cash prizes			3,000.	3,000.
	3	Noncash prizes			1,500.	1,500.
	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 checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				4,500.	
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				11,780.	

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

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	100.00 %

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

Name ▶ KATIE ANDERSON

Address ▶ 3900 CRITTENDEN DRIVE - LOUISVILLE, KY 40209

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 ▶ KATIE ANDERSON

Gaming manager compensation ▶ \$ 240.

Description of services provided ▶ RECORDKEEPING, MONEY COUNTING AND SUPERVISING GAMING ACTIVITIES.

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 M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2014

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

Name of the organization

THE BOYS & GIRLS CLUBS, INC.

Employer identification number



Part I	Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (OFFICE EXPENS)	X	10	286,736.	FAIR MARKET VALUE
26	Other ▶ (SPECIAL EVENT)	X	11	17,657.	FAIR MARKET VALUE
27	Other ▶ (EQUIPMENT)	X	1	2,100.	FAIR MARKET VALUE
28	Other ▶ ()				

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

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not 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 non-standard 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 did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) (2014)



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.

Lined area for supplemental information.

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.

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

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

THE BOYS & GIRLS CLUBS, INC.

EIN number

[REDACTED]

FORM 990, PART VI, SECTION B, LINE 11:

THE EXECUTIVE COMMITTEE REVIEWS THE 990 IN ITS ENTIRETY AND APPROVES ITS
SUBMISSION TO THE IRS. THE EXECUTIVE COMMITTEE THEN REPORTS TO THE
AT-LARGE BOARD AND PROVIDES COMPLETED 990 TO THE ENTIRE BOARD.

FORM 990, PART VI, SECTION B, LINE 12C:

ANNUALLY, EACH BOARD MEMBER IS PROVIDED WITH A COPY OF THE ORGANIZATION'S
CONFLICT OF INTEREST POLICY AND IS REQUIRED TO COMPLETE A CONFLICT OF
INTEREST STATEMENT. MEMBERS ARE ALSO REQUIRED TO RECUSE THEMSELVES ANY
TIME THERE IS AN ACTION TAKEN IN WHICH THEY HAVE A CONFLICT OF INTEREST.

FORM 990, PART VI, SECTION B, LINE 15A:

THE EXECUTIVE DIRECTOR'S SALARY IS DETERMINED BY THE BOARD OF DIRECTORS AND
IS BASED ON THE CURRENT FINANCIAL SITUATION OF THE ORGANIZATION AND
BENCHMARKED AGAINST COMPENSATION RATES PUBLISHED BY BOYS & GIRLS CLUBS OF
AMERICA FOR COMPARABLY-SIZED ORGANIZATIONS AND MARKETS.

FORM 990, PART VI, SECTION C, LINE 19:

THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE MADE AVAILABLE
TO THE PUBLIC UPON REQUEST.

Schedule R (Form 990) 2014 THE BOYS & GIRLS CLUBS, INC.

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

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.			
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts I-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 & GIRLS CLUBS FOUNDATION TRUST	C	2,482.FMV	
(2)			
(3)			
(4)			
(5)			
(6)			

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 5.x products, uncheck the "Shrink oversized pages to paper size" and uncheck the "Expand small pages to paper size" options, in the Adobe "Print" dialog. When using Acrobat 6.x and later products versions, select "None" in the "Page Scaling" selection box in the Adobe "Print" dialog.

STATE COPY

TAX RETURN FILING INSTRUCTIONS

INDIANA FORM NP-20

FOR THE YEAR ENDING

June 30, 2015

Prepared for	The Boys & Girls Clubs, Inc. 3900 Crittenden Drive Louisville, KY 40209
Prepared by	DEMING MALONE LIVESAY & OSTROFF PSC 9300 SHELBYVILLE RD STE 1100 LOUISVILLE, KY 40222-5187
Mail tax return to	Indiana Department of Revenue Tax Administration P.O. Box 6481 Indianapolis, Indiana 46206-6481
Return must be mailed on or before	November 16, 2015
Special Instructions	No payment required. The report should be signed and dated by the authorized individual(s).

NP-20

State Form 51062
(R7 / 8-13)

Indiana Department of Revenue
Indiana Nonprofit Organization's Annual Report
For the Calendar Year or Fiscal Year
Beginning **07 01 2014** and Ending **06 30 2015**
MM/DD/YYYY MM/DD/YYYY

Check if: Change of Address
Amended Report
Final Report: Indicate Date
Closed

Due on the 15th day of the 5th month following the end of the tax year.
NO FEE REQUIRED.

Name of Organization

Telephone Number

THE BOYS GIRLS CLUBS INC

502 585 5437

Address

County

Indiana Taxpayer Identification Number

3900 CRITTENDEN DRIVE

OOS

City

State

ZIP Code

Federal Identification Number

LOUISVILLE, KY 40209

Contact's Telephone Number

Printed Name of Person to Contact

502 585 5437

JENNIFER HELGESON

If you are filing a federal return, attach a completed copy of Form 990, 990EZ, or 990PF.

Note: If your organization has unrelated business income of more than \$1,000 as defined under Section 513 of the Internal Revenue Code, you must also file Form IT-20NP.

Current Information

1. Have any changes not previously reported to the Department been made in your governing instruments, (e.g.) articles of incorporation, bylaws, or other instruments of similar importance? If yes, attach a detailed description of changes.
2. Indicate number of years your organization has been in continuous existence.
3. Attach a schedule, listing the names, titles and addresses of your current officers. **SEE STATEMENT 1**
4. Briefly describe the purpose or mission of your organization below.

SEE IRS FORM 990.

Email Address:

I declare under the penalties of perjury that I have examined this return, including all attachments, and to the best of my knowledge and belief, it is true, complete, and correct.

EXECUTIVE DIRECTOR

Signature of Officer or Trustee

Title

Date

Name of Person(s) to Contact

Daytime Telephone Number

Important: Please submit this completed form and/or extension to:
Indiana Department of Revenue, Tax Administration
P.O. Box 6481
Indianapolis, IN 46206-6481
Telephone: (317) 232-0129

Extensions of Time to File

The Department recognizes the Internal Revenue Service application for automatic extension of time to file, Form 8868. Please forward a copy of your federal extension, identified with your Nonprofit Taxpayer Identification Number (TID), to the Indiana Department of Revenue, Tax Administration by the original due date to prevent cancellation of your sales tax exemption. Always indicate your Indiana Taxpayer Identification number on your request for an extension of time to file.

Reports post marked within thirty (30) days after the federal extension due date, as requested on Federal Form 8868, will be considered as timely filed. A copy of the federal extension must also be attached to the Indiana report. In the event that a federal extension is not needed, a taxpayer may request in writing an Indiana extension of time to file from the: Indiana Department of Revenue, Tax Administration, P.O. Box 6481, Indianapolis, IN 46206-6481, (317) 232-0129.

If Form NP-20 or extension is not timely filed, the taxpayer will be notified by the Department pursuant to I.C. 6-2.5-5-21(d), to file Form NP-20. If within sixty (60) days after receiving such notice the taxpayer does not file Form NP-20, the taxpayer's exemption from sales tax will be canceled.



NAME AND ADDRESS	TITLE
COLLEEN ENDRES 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
GROVER COX 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
MARVIN HILL 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	SECRETARY
CLINTON SMITH SR. 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
WILLIAM J. RYBAK 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
ANDREW S. MAYS 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	PRESIDENT
DON SODREL 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
WRIGHT STEENROD 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
STEVE STERNBERG 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
TAMI HATFIELD-KENNEDY 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
STEVE THOMPSON 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
JOHN RITTICHIER 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	TREASURER

THE BOYS & GIRLS CLUBS, INC.



KIRK STRACK 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
MATT CAPOZZOLI 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	VICE PRESIDENT
JAMES GORDON 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
JOE HERTZMAN 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
TODD LOGSDON 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
MICHELLE BRIDGES 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
LANDON SAMUEL 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
NATASHA CUMMINGS 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
JUSTIN BROWN 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
TAMMYE HENDERSON 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
GRAHAM MERRYWEATHER 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
JOSHUA ROSE 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR
MICHAEL YATES 3900 CRITTENDEN DRIVE LOUISVILLE, KY 40209	DIRECTOR

THE BOYS & GIRLS CLUBS, INC.

JENNIFER HELGESON
3900 CRITTENDEN DRIVE
LOUISVILLE, KY 40209

PRESIDENT & CEO

KELLY WATSON
3900 CRITTENDEN DRIVE
LOUISVILLE, KY 40209

ACCOUNTANT

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2014
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

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

A For the 2014 calendar year, or tax year beginning **JUL 1, 2014** and ending **JUN 30, 2015**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE BOYS & GIRLS CLUBS, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3900 CRITTENDEN DRIVE City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE, KY 40209 F Name and address of principal officer: JENNIFER HELGESON SAME AS C ABOVE	D Employer identification number <div style="background-color: black; width: 100px; height: 20px;"></div> E Telephone number 502-585-5437 G Gross receipts \$ 2,654,407. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.BGCKYANA.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1959 M State of legal domicile: KY

Part I Summary

1	Briefly describe the organization's mission or most significant activities: TO ENABLE YOUTH TO REALIZE AND DEVELOP THEIR FULL POTENTIAL AS CITIZENS IN A GLOBAL SOCIETY.		
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	25
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	24
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	104
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,913,403.	2,590,745.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,649.	2,166.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<15,302.>	<16,882.>
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,900,750.	2,576,029.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	1,759,328.	1,935,935.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 394,638.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,251,054.	1,295,393.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,010,382.	3,231,328.
19 Revenue less expenses. Subtract line 18 from line 12	<109,632.>	<655,299.>	
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)	5,022,523.	4,374,866.
	22 Net assets or fund balances. Subtract line 21 from line 20	597,197.	604,839.
		4,425,326.	3,770,027.

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 JENNIFER HELGESON, EXECUTIVE DIRECTOR	Date
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name DARRELL L MORRIS	Preparer's signature <div style="background-color: black; width: 100px; height: 20px;"></div>	Date	Check if self-employed <input type="checkbox"/>
	Firm's name ▶ DEMING MALONE LIVESAY & OSTROFF PSC	Firm's EIN ▶ <div style="background-color: black; width: 100px; height: 20px;"></div>		
	Firm's address ▶ 9300 SHELBYVILLE RD STE 1100 LOUISVILLE, KY 40222-5187	Phone no. (502) 426-9660		

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



Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO INSPIRE AND ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE MOST IN NEED OF OUR SERVICES, TO REALIZE AND DEVELOP THEIR FULL POTENTIAL AS PRODUCTIVE, RESPONSIBLE AND CARING CITIZENS IN A GLOBAL SOCIETY.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

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 \$ 2,475,976. including grants of \$) (Revenue \$) THE OPERATION OF BOYS AND GIRLS CLUBS THAT TEACH YOUNG PEOPLE EDUCATION AND CAREER DEVELOPMENT, CHARACTER AND LEADERSHIP DEVELOPMENT, HEALTH AND LIFE SKILLS, THE ARTS, AND SPORTS, FITNESS AND RECREATION.

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

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

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

4e Total program service expenses 2,475,976.

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 Schedule B, Schedule of Contributors?	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>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or 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>		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?		

Part IV Checklist of Required Schedules (continued)

		Yes	No
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
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? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		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? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	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)? If "Yes," complete Schedule R, Part V, line 2	X	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		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? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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

Input box for Schedule O check

Table with columns for line numbers (1a-14b), Yes/No, and numerical values. Includes questions about Form 1096, Form W-2G, Form W-3, and various tax compliance items.

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	25		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	24		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **► KY, IN**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **►**
KELLY WATSON - 502-585-5437
3900 CRITTENDEN DRIVE, LOUISVILLE, KY 40209

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.
- 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 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) COLLEEN ENDRES DIRECTOR	1.00 1.00	X					0.	0.	0.	
(2) GROVER COX DIRECTOR	1.00 1.00	X					0.	0.	0.	
(3) MARVIN HILL SECRETARY	1.00 1.00	X		X			0.	0.	0.	
(4) CLINTON SMITH SR. DIRECTOR	1.00 1.00	X					0.	0.	0.	
(5) WILLIAM J. RYBAK DIRECTOR	1.00 1.00	X					0.	0.	0.	
(6) ANDREW S. MAYS PRESIDENT	1.00 1.00	X		X			0.	0.	0.	
(7) DON SODREL DIRECTOR	1.00 1.00	X					0.	0.	0.	
(8) WRIGHT STEENROD DIRECTOR	1.00 1.00	X					0.	0.	0.	
(9) STEVE STERNBERG DIRECTOR	1.00 1.00	X					0.	0.	0.	
(10) TAMI HATFIELD-KENNEDY DIRECTOR	1.00 1.00	X					0.	0.	0.	
(11) STEVE THOMPSON DIRECTOR	1.00 1.00	X					0.	0.	0.	
(12) JOHN RITTICHER TREASURER	1.00 1.00	X		X			0.	0.	0.	
(13) KIRK STRACK DIRECTOR	1.00 1.00	X					0.	0.	0.	
(14) MATT CAPOZZOLI VICE PRESIDENT	1.00 1.00	X		X			0.	0.	0.	
(15) JAMES GORDON DIRECTOR	1.00 1.00	X					0.	0.	0.	
(16) JOE HERTZMAN DIRECTOR	1.00 1.00	X					0.	0.	0.	
(17) TODD LOGSDON DIRECTOR	1.00 1.00	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 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			
(18) MICHELLE BRIDGES DIRECTOR	1.00 1.00	X						0.	0.	0.
(19) LANDON SAMUEL DIRECTOR	1.00 1.00	X						0.	0.	0.
(20) NATASHA CUMMINGS DIRECTOR	1.00 1.00	X						0.	0.	0.
(21) JUSTIN BROWN DIRECTOR	1.00 1.00	X						0.	0.	0.
(22) TAMMYE HENDERSON DIRECTOR	1.00 1.00	X						0.	0.	0.
(23) GRAHAM MERRYWEATHER DIRECTOR	1.00 1.00	X						0.	0.	0.
(24) JOSHUA ROSE DIRECTOR	1.00 1.00	X						0.	0.	0.
(25) MICHAEL YATES DIRECTOR	1.00 1.00	X						0.	0.	0.
(26) JENNIFER HELGESON PRESIDENT & CEO	40.00 1.00			X				115,055.	0.	9,671.
1b Sub-total								115,055.	0.	9,671.
c Total from continuation sheets to Part VII, Section A								67,327.	0.	3,859.
d Total (add lines 1b and 1c)								182,382.	0.	13,530.

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**

	Yes	No
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
NONE		

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**

SEE PART VII, SECTION A CONTINUATION SHEETS

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	1 a Federated campaigns	1a 688,818.					
	b Membership dues	1b 21,970.					
	c Fundraising events	1c 299,463.					
	d Related organizations	1d					
	e Government grants (contributions)	1e 34,400.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,546,094.					
	g Non-cash contributions included in lines 1a-1f: \$	306,492.					
	h Total. Add lines 1a-1f		2,590,745.				
Program Service Revenue	2 a	Business Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,166.			2,166.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	2,000.				
		(ii) Personal	0.				
		b Less: rental expenses	2,000.				
		c Rental income or (loss)		2,000.	2,000.		
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
	d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ 299,463. of contributions reported on line 1c). See Part IV, line 18	a	41,912.					
	b Less: direct expenses	73,878.					
	c Net income or (loss) from fundraising events		<31,966.>			<31,966.>	
9 a Gross income from gaming activities. See Part IV, line 19	a	16,280.					
	b Less: direct expenses	4,500.					
	c Net income or (loss) from gaming activities		11,780.			11,780.	
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a CONCESSION INCOME		900099	1,164.	1,164.			
b OTHER INCOME		900099	140.	140.			
c							
d All other revenue							
e Total. Add lines 11a-11d			1,304.				
12 Total revenue. See instructions.			2,576,029.	3,304.	0.	<18,020.>	

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	209,986.		125,992.	83,994.
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	1,471,812.	1,164,606.	107,576.	199,630.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	32,961.	23,339.	3,105.	6,517.
9 Other employee benefits	95,817.	75,345.	8,065.	12,407.
10 Payroll taxes	125,359.	87,729.	16,653.	20,977.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	17,911.	12,977.	3,582.	1,352.
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 Sch O.)	21,000.	12,359.	7,344.	1,297.
12 Advertising and promotion	13,988.	350.	2,867.	10,771.
13 Office expenses	703,062.	644,964.	33,162.	24,936.
14 Information technology				
15 Royalties				
16 Occupancy	143,825.	102,519.	18,181.	23,125.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,510.		4,510.	
20 Interest	18,194.	18,194.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	159,376.	153,421.	2,861.	3,094.
23 Insurance	48,801.	42,959.	4,692.	1,150.
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 REPAIRS & MAINTENANCE	52,642.	48,497.	3,140.	1,005.
b CONTRACT SERVICE	40,204.	40,204.		
c TRAINING	23,368.	7,965.	13,213.	2,190.
d DUES & SUBSCRIPTIONS	21,333.	20,390.	834.	109.
e All other expenses	27,179.	20,158.	4,937.	2,084.
25 Total functional expenses. Add lines 1 through 24e	3,231,328.	2,475,976.	360,714.	394,638.
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 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	1,466,533.	1	1,172,031.
	2		2	
	3	1,444,481.	3	1,082,744.
	4	27,009.	4	32,547.
	5		5	
	6		6	
	7		7	
	8		8	
	9	51,387.	9	47,484.
	10a	2,947,132.		
	10b	926,742.		
		2,019,716.	10c	2,020,390.
	11		11	
	12		12	
	13		13	
	14		14	
15	13,397.	15	19,670.	
16	5,022,523.	16	4,374,866.	
Liabilities	17	124,895.	17	171,576.
	18		18	
	19	3,247.	19	6,894.
	20		20	
	21		21	
	22		22	
	23	469,055.	23	426,369.
	24		24	
	25		25	
	26	597,197.	26	604,839.
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	2,870,661.	27	2,512,363.
	28	1,554,665.	28	1,257,664.
	29		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30		30	
	31		31	
	32		32	
33	4,425,326.	33	3,770,027.	
34	5,022,523.	34	4,374,866.	

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	2,576,029.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,231,328.
3	Revenue less expenses. Subtract line 2 from line 1	3	<655,299.>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,425,326.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	3,770,027.

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
2b	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	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	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
3b	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		

Form 990 (2014)

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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1389724.	3567731.	2965327.	2913403.	2607024.	13443209.
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	1389724.	3567731.	2965327.	2913403.	2607024.	13443209.
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)						659,833.
6 Public support. Subtract line 5 from line 4.						12783376.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	1389724.	3567731.	2965327.	2913403.	2607024.	13443209.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,804.	3,383.	4,610.	5,209.	4,166.	20,172.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,287.	1,184.	773.	598.	1,304.	5,146.
11 Total support. Add lines 7 through 10						13468527.

12 Gross receipts from related activities, etc. (see instructions) 12

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	94.91 %
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	94.70 %
16a 33 1/3% support test - 2014. 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	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

(Complete only if you checked the box on line 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2014. 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 - 2013. 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 on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d 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 11a or 11b 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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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 (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
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).		
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 9(a)) 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 9(a)) 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 IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) 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?	11a	
b A family member of a person described in (a) above?	11b	
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 .	11c	

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.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? 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.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? 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).	1	

Section D. 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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
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.	3	

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer (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.	2a	
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.	2b	
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 .	3a	
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.	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. 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 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 2014 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-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)		
3	Excess distributions carryover, if any, to 2014:		
a			
b			
c			
d			
e	From 2013		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2014 distributable amount		
i	Carryover from 2009 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2014 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2014 distributable amount		
c	Remainder. Subtract lines 4a and 4b from 4.		
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).		
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).		
7	Excess distributions carryover to 2015. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a			
b			
c			
d	Excess from 2013		
e	Excess from 2014		



Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Lined area for supplemental information

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2014

Name of the organization

Employer identification number

THE BOYS & GIRLS CLUBS, INC.



Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not 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 is not covered by the General Rule and/or the Special Rules does not 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 does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization THE BOYS & GIRLS CLUBS, INC.	Employer identification number <div style="background-color: black; width: 100px; height: 15px;"></div>
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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	METRO UNITED WAY 334 E. BROADWAY LOUISVILLE, KY 40204	\$ 688,818.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	THE C.E. & S. FOUNDATION 1650 NATIONAL CITY TOWER LOUISVILLE, KY 40202	\$ 261,975.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	THE COMMUNITY FOUNDATION OF LOUISVILLE 325 W MAIN ST LOUISVILLE, KY 40202	\$ 158,195.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	BOYS AND GIRLS CLUB OF AMERICA 1275 PEACHTREE ST. NE ATLANTA, GA 30309	\$ 89,566.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	COMMONWEALTH OF KENTUCKY 700 CAPITAL AVE FRANFORT, KY 40601	\$ 124,277.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

THE BOYS & GIRLS CLUBS, INC.



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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization THE BOYS & GIRLS CLUBS, INC.	Employer identification number <div style="background-color: black; width: 100px; height: 20px; margin: 5px 0;"></div>
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

GMB No. 1546-0047

2014
Open to Public Inspection

Name of the organization

THE BOYS & GIRLS CLUBS, INC.

Employer identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to 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" to Form 990, Part IV, line 7.

- Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space
- 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 8/17/06, and not on a historic structure listed in the National Register	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- Number of states where property subject to conservation easement is located ▶ _____
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- Does each conservation easement reported on line 2(c) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
- 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" to Form 990, Part IV, line 8.

- 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.
- 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:
 - Revenue included in Form 990, Part VIII, line 1
 - Assets included in Form 990, Part X
- 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:
 - Revenue included in Form 990, Part VIII, line 1
 - Assets included in Form 990, Part X

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

Schedule D (Form 990) 2014

432051
10-01-14



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" to 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 in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	395,219.	346,258.	311,819.	299,482.	256,051.
b Contributions				20,000.	50.
c Net investment earnings, gains, and losses	10,688.	54,238.	39,275.	-2,182.	48,384.
d Grants or scholarships					
e Other expenditures for facilities and programs	2,482.	1,399.	1,326.	2,357.	5,003.
f Administrative expenses	4,139.	3,878.	3,510.	3,124.	
g End of year balance	399,286.	395,219.	346,258.	311,819.	299,482.

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

- a Board designated or quasi-endowment 100.00 %
- b Permanent endowment %
- c Temporarily restricted endowment %

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

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

	Yes	No
(i) unrelated organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(ii) related organizations	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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" to 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		54,500.		54,500.
b Buildings		1,703,746.	504,282.	1,199,464.
c Leasehold improvements		619,777.	120,378.	499,399.
d Equipment		405,445.	213,893.	191,552.
e Other		163,664.	88,189.	75,475.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,020,390.



Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under 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" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	2,751,005.
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	138,509.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	36,467.	
e	Add lines 2a through 2d		2e	174,976.
3	Subtract line 2e from line 1		3	2,576,029.
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	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,576,029.

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

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

1	Total expenses and losses per audited financial statements		1	3,406,304.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	138,509.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	36,467.	
e	Add lines 2a through 2d		2e	174,976.
3	Subtract line 2e from line 1		3	3,231,328.
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	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,231,328.

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 V, LINE 4:

THE ENDOWMENT FUNDS ARE HELD BY THE BOYS & GIRLS CLUBS FOUNDATION TRUST, A RELATED ORGANIZATION, AND ARE USED TO ASSIST IN THE OPERATIONS OF BOYS & GIRLS CLUBS, INC.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL, STATE AND LOCAL INCOME TAXES AS A NOT-FOR-PROFIT ORGANIZATION AS DESCRIBED UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THE ORGANIZATION FILES AN INFORMATIONAL TAX RETURN AS REQUIRED BY FEDERAL AND STATE REGULATIONS. HOWEVER, INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE ORGANIZATION'S TAX-EXEMPT PURPOSE MAY BE SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME.



Part XIII Supplemental Information (continued)

AS OF JUNE 30, 2015, THE ORGANIZATION DID NOT HAVE ANY ACCRUED INTEREST OR PENALTIES RELATED TO INCOME TAX LIABILITIES, AND NO INTEREST OR PENALTIES HAVE BEEN CHARGED TO OPERATIONS FOR THE YEAR THEN ENDED.

SCHEDULE D, PART XI AND XII

PART XI AND XII, LINE 2D - EXPENSES INCLUDED ON FINANCIAL STATEMENTS WHICH ARE INCLUDED IN FUNDRAISING EXPENSES ON 990.

Multiple horizontal lines for supplemental information.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$10,000 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))
		BIG EVENT (event type)	GOLF CLASSIC (event type)	NONE (total number)	
Revenue	1	220,042.	121,333.		341,375.
	2	193,328.	106,135.		299,463.
	3	26,714.	15,198.		41,912.
Direct Expenses	4				
	5				
	6				
	7	39,318.			39,318.
	8				
	9	20,228.	14,332.		34,560.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			73,878.
	11	Net income summary. Subtract line 10 from line 3, column (d)			<31,966.>

Part III Gaming. Complete if the organization answered "Yes" to 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))
		1			16,280.
Direct Expenses	2			3,000.	3,000.
	3			1,500.	1,500.
	4				
	5				
	6	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ % <input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No _____ %			
7	Direct expense summary. Add lines 2 through 5 in column (d)			4,500.	
8	Net gaming income summary. Subtract line 7 from line 1, column (d)			11,780.	

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

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	100.00 %

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

Name ▶ KATIE ANDERSON

Address ▶ 3900 CRITTENDEN DRIVE - LOUISVILLE, KY 40209

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 ▶ KATIE ANDERSON

Gaming manager compensation ▶ \$ 240.

Description of services provided ▶ RECORDKEEPING, MONEY COUNTING AND SUPERVISING GAMING ACTIVITIES.

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 M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2014

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

Name of the organization

THE BOYS & GIRLS CLUBS, INC.

Employer identification number

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (OFFICE EXPENS)	X	10	286,736.	FAIR MARKET VALUE
26 Other ▶ (SPECIAL EVENT)	X	11	17,657.	FAIR MARKET VALUE
27 Other ▶ (EQUIPMENT)	X	1	2,100.	FAIR MARKET VALUE
28 Other ▶ ()				

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

29

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 is not required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31	X	
32a		X
33		

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

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

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

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

Schedule M (Form 990) (2014)



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.

Lined area for supplemental information.

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.

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

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

THE BOYS & GIRLS CLUBS, INC.

number

FORM 990, PART VI, SECTION B, LINE 11:

THE EXECUTIVE COMMITTEE REVIEWS THE 990 IN ITS ENTIRETY AND APPROVES ITS
SUBMISSION TO THE IRS. THE EXECUTIVE COMMITTEE THEN REPORTS TO THE
AT-LARGE BOARD AND PROVIDES COMPLETED 990 TO THE ENTIRE BOARD.

FORM 990, PART VI, SECTION B, LINE 12C:

ANNUALLY, EACH BOARD MEMBER IS PROVIDED WITH A COPY OF THE ORGANIZATION'S
CONFLICT OF INTEREST POLICY AND IS REQUIRED TO COMPLETE A CONFLICT OF
INTEREST STATEMENT. MEMBERS ARE ALSO REQUIRED TO RECUSE THEMSELVES ANY
TIME THERE IS AN ACTION TAKEN IN WHICH THEY HAVE A CONFLICT OF INTEREST.

FORM 990, PART VI, SECTION B, LINE 15A:

THE EXECUTIVE DIRECTOR'S SALARY IS DETERMINED BY THE BOARD OF DIRECTORS AND
IS BASED ON THE CURRENT FINANCIAL SITUATION OF THE ORGANIZATION AND
BENCHMARKED AGAINST COMPENSATION RATES PUBLISHED BY BOYS & GIRLS CLUBS OF
AMERICA FOR COMPARABLY-SIZED ORGANIZATIONS AND MARKETS.

FORM 990, PART VI, SECTION C, LINE 19:

THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE MADE AVAILABLE
TO THE PUBLIC UPON REQUEST.

Schedule R (Form 990) 2014 THE BOYS & GIRLS CLUBS, INC.

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

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.			
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts I-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	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	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	BOYS & GIRLS CLUBS FOUNDATION TRUST	C	2,482.FMV	
(2)				
(3)				
(4)				
(5)				
(6)				

