

**MONROE COUNTY  
HUMAN SERVICES ADVISORY BOARD  
Application for Funding  
Fiscal Year 2013  
October 1, 2012 – September 30, 2013**

**RECEIVED**  
APR 20 11 REC'D  
BY:

Agency Name	Boys and Girls Club of the Keys
Physical Address	1400 United Street, Suite 108
Mailing Address	1400 United Street, Suite 108
City, State, Zip	Key West, FL 33040
Phone	(305) 296-2258
Fax	(305) 296-8475
Email	bgckeydsan@bellsouth.net
Who should we contact with questions about this application?	Daniel R. Dombroski

Amount received for prior fiscal year ending 09/30/11	\$ 36,554.00
Amount received for current fiscal year ending 09/30/12	\$ 40,000.00
Amount requested for upcoming fiscal year ending 09/30/13	\$ 70,000.00

## CERTIFICATION

To the best of our knowledge and belief, the information contained in this application and attachments is true and correct. Monroe County is hereby authorized to verify all information contained herein, and we understand that any inaccuracies, omissions, or any other information found to be false may result in rejection of this application. This certifies that this request for funding is consistent with our organization's Articles of Incorporation and Bylaws and has been approved by a majority of the Board of Directors.

We affirm that the Agency will use Monroe County funds for the purposes as submitted in this Application for Funding. Any change will require written approval from the Monroe County Board of County Commissioners.

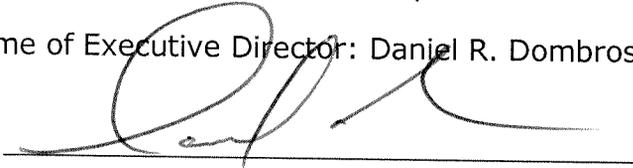
We understand that the agency must substantially meet the eligibility criteria to be considered for Monroe County funding and that any applicable attachments not included disqualify the agency's application.

We understand that all funding received through this opportunity must be spent for the benefit of Monroe County.

We further understand that meeting the Eligibility Criteria in no way ensures that the agency will be recommended for funding by the Human Services Advisory Board. These recommendations are determined by service needs of the community, availability of funds, etc. HSAB funding recommendations must be approved by the Monroe County Board of County Commissioners.

Typed Name of Executive Director: Daniel R. Dombroski

Signature



Title: Executive Director

Date: April 16, 2012

Typed Name of Board President/Chairman: Julio Avel  
Typed name of Board Vice President: Billy Davis

Signature



Title: Vice President

Date: April 13, 2012

Detailed instructions for each question appear in the separate instruction document.

1. Insert your agency's board-approved mission statement below.

To inspire and enable young people of Monroe County, especially those from disadvantaged circumstances, to realize their full potential as productive, responsible and caring citizens.

2. List the services your agency provides.

Each day, the Boys and Girls Club offers an array of academic, computer, civic, environmental, recreation, social and life skills, drug and alcohol prevention, career development, dental and health care, money management, health and safety and other youth development programs and activities. We have year round programs in Key West and Big Pine Key, conducted by the Boys and Girls Club, which have established both short and long term positive outcomes, such as;

- provide a place where youth are both physically and emotionally safe;
- shaping the character of members' attitudes toward school (including levels of engagement academic achievement);
- helping youth avoid legal troubles;
- fostering abstinence from illegal drugs, alcohol, tobacco, and other self-injuring activities;
- install healthy habits with food choices, education and exercise;
- civic responsibilities with community service projects, recycle programs and education.

3. What specific services will be funded by this request?

Our request this year is to continue to fund the position of the organization's Chief Professional Officer. The administrative demands of the organization have increased and also, due to budget constraints and staff layoffs, the Executive Director has assumed additional program responsibilities within the organization. It is also essential that there be professional, effective and consistent administrative oversight for accountability, fiscal and professional oversight and standards regarding grant administration, funding and programmatic issues, policies and concerns.

In addition, as of the writing of this grant, there is pending legislation to eliminate subsidized child care for children over the age of 6 years old. If this legislation is acted upon, as of June 30, 2012 no new children will be eligible to receive subsidized child care assistance. Unless they are in foster care or determined to be at risk. Children and families currently receiving subsidized assistance will continue to receive assistance until their child turns nine years old or July 1, 2013, whichever comes first. **As of July 1, 2013 no child over the age of 6 years old, regardless of the financial needs of their family, will be eligible to receive subsidized child care from the Early Learning Coalition of Miami-Dade/Monroe unless they are in foster care or are considered to be at-risk.** Currently over 25% of the children who come to our Clubs receive full or partial scholarships and approximately 35% are receiving financial assistance. In addition, we continue to offer multiple sibling discounts, free breakfast, snacks and lunches as well as free trips and other positive activities. Our request for additional funding would allow us to offer additional scholarships to those children and families who will no longer be eligible for financial assistance after June 30, 2013. This decrease in financial assistance could not come at a worse time. On July 1, 2013, schools will be out for the summer and, without any financial assistance,

and, without any financial assistance, the majority of these families will be unable to afford to enroll their children in our or any summer program at all.

4. Funding category:

If you have been previously funded by HSAB, do you request to have the HSAB consider changing your funding category? Please circle yes or no: Yes No X

If yes, please circle the new category for which you would like to be considered:  
Medical Core Services Quality of Life

If you have not been previously funded, please circle the funding category that you believe best matches your services: Medical Core Services Quality of Life

5. Will County HSAB funds be used as match for a grant? No

While technically not a match, County funds have allowed us to expand our services, offer more positive programs and to serve more youth in the County. This has resulted with additional funds being made available to this organization from the Boys and Girls Clubs of America, the Federal Government and the Monroe-Dade County Readiness Coalition program, from which Wesley House administers funds. This fiscal year we will receive approximately \$123,000 in funding from sources outside of Monroe County, but these funds will directly benefit the children of Monroe County.

6. If you answered "yes" to Question #5, please specify the following for each grant:

- a. grant award title:
- b. grant amount:
- c. match percentage requirement and amount:
- d. expected award date:

7. If your organization was funded with HSAB funds last year, please briefly and specifically explain:

- a. how the funds were spent

The funds last year were spent to supplement the salary of the organization's executive director (Chief Professional Officer). It is essential that there be professional, effective and consistent administrative oversight for accountability, fiscal and professional oversight and standards regarding licensing, funding and programmatic issues, policies and concerns. Without such oversight and accountability the organization would not be able to successfully meet the requirements and performance factors to continue to receive funding from local, state and federal sources. Also, in a small organization such as the Boys and Girls Club of the Keys the Executive director's roll and responsibilities are not 100% dedicated to administrative tasks. Often he or she is called upon to provide direct services when organization. This occurs when we are short staffed or when our population increases during the summer.

- b. how they were used to leverage additional funding

The funding we receive from the County has resulted with us being able to meet local, state and federal regulations and oversight while continuing to offer quality services and programs to the

youth and families of this community. This has resulted with us being able to obtain additional funds from the Boys and Girls Clubs of America, Department of Education, Federal Government and the Monroe–Dade County Readiness Coalition program, from which Wesley House administers funds. This fiscal year we will receive approximately \$123,000 in funding from sources outside of Monroe County, but these funds will directly benefit the children of Monroe County.

8. Do you plan to allocate any part of this HSAB grant, if awarded, as a sub-grant to another organization? *If yes, please list the recipient(s), the purpose(s), and amount(s). Please make sure these are included on Attachment D, under "Grants to Other Organizations."*

No.

9. Does your organization allocate sub-grants to other organizations using other sources (non County) of funding? *If yes, please list the recipient(s), the purpose(s), and amount(s). Please make sure these are included on Attachment E, under "Grants to Other Organizations."*

No.

10. Will you or have you applied for other sources of County funding? *If yes, please list source(s) and amount(s). Also be sure to reflect this information on Attachment F.*

Yes, awarded \$6,500 from Sheriff's Shared Asset Forfeiture Fund for FYI 2012-13

These funds will be used to reimbursement for summer electric charges at Glynn Archer for our summer program. The school district charges us \$100 day to use the cafeteria and gym at Glynn Archer School during the summer. We anticipate we will use these facilities for a total of 35 days and be charged \$3,500. Also, due to the amount of children in our summer programs, we need to utilize a school bus to safely transport children for trips, etc. The school district charges us \$0.50 cents per mile to use the bus and we have to pay the salary of the bus driver. We anticipate the cost of a school bus this summer to be approximately \$3,000.00

11. What needs or problems in this community does your agency address?

The high cost of living in Monroe County, coupled with the lack of affordable housing combine to form the primary issue facing the majority of the parents of children attending our Clubs. The high cost of living in this county places a great deal of strain on parents who must balance the economic needs of their family and children with the emotional needs. Both parents in the home, if there are 2, have to be employed and it is not uncommon for a parent to have two jobs in order to make ends meet. These economic realities result in a high percentage of children being unsupervised, with no positive alternatives after school, on holidays or during summer vacation. Monroe County also has a very high rate of substance abuse, which often results in children not having adequate and appropriate discipline and supervision within their own homes. This lack of consistent parenting in their lives is one of the major factors that contribute to numerous youth becoming involved in problematic or acting out behaviors in our community. By providing a safe, nurturing setting after school, and during the summer, the Boys and Girls Club addresses these issues.

12. What statistical data support the needs listed in Question #11?  
*(If applying for \$5,000 or less, a response is not required.)*

It is a well documented fact that when children participate in an organized after school program, it has a positive effect on their development, a positive impact on their educational achievement and a positive impact within our communities.

-Parents who are concerned about their children's after school care miss an average of eight days of work per year. Decreased worker productivity related to parental concerns about after school care costs businesses up to \$300 billion per year. (Brandeis University, Community, Families and Work Program, 2004 and Catalyst & Brandeis University, December 2006).

-An evaluation of New York City's Out-of-School Time Programs for Youth initiative found that 74 percent of parents of participants agreed that the program made it easier for them to keep their job, and 73 percent agreed that they missed less work than they had previously because their children attended the program. In addition, 71 percent of parents reported that they were able to work more hours because their children were in the program. (Policy Studies Associates, Inc., September 2009)

-The Promising After School Programs Study, a study of about 3,000 low-income, ethnically-diverse elementary and middle school students found that regular participation in high-quality afterschool programs is linked to significant gains in standardized test scores and work habits. (University of California at Irvine, 2007)

-Researchers at Johns Hopkins University concluded that two-thirds of the achievement gap between lower- and higher-income youth results from unequal access to summer learning opportunities. (American Sociological Review, Vol. 72, April 2007)

-Elementary school students attending LA's BEST after school program improved their regular school day attendance and reported higher aspirations regarding finishing school and going to college. Additionally, LA's BEST participants are 20 percent less likely to drop out of school compared to matched non-participants. (UCLA National Center for Research on Evaluation, Standards and Student Testing, 2005; 2007)

-Teens who do not participate in after school programs are nearly three times more likely to skip classes than teens who do participate. They are also three times more likely to use marijuana or other drugs, and they are more likely to drink alcohol, smoke cigarettes and engage in sexual activity. (YMCA of the USA, March 2001)

Students who participate in high quality, constructive after school programs will demonstrate a higher school attendance, higher language mastery and retention rates and improved performance on standardized tests. Educational researcher Reginald Clark has documented that economically disadvantaged children who participate for 20-35 hours per week in constructive learning activities during their free time get better grades in school than their more passive peers. These activities include discussion with knowledgeable adults or peers, leisure reading, writing, homework, hobbies, chores, strategy games, museum visits, theater, movies, and sports. About 40% of young people's waking hours are discretionary; that are not committed to activities such as school, homework, meals, chores or working for pay. American youth spend about 32% of their waking hours in school. In addition to providing an ideal opportunity for promoting children's learning and development, the after school hours pose a great risk to children. Violent juvenile crime triples during the hours of 3:00pm to 8:00pm, and it is during

these hours that children face the most serious danger of becoming victims of crime. Unsupervised after school hours represent a period of significant risk in other areas as well, including increased risk of substance abuse and early sexual activity.

13. What are the causes (not the symptoms) of these problems?  
*(If applying for \$5,000 or less, a response is not required.)*

According to the information on the 2010 Florida Youth Substance Abuse Survey, 40.50% of Monroe County middle school students between the ages of 10-14 years old have reported using alcohol and 67.20% High School students aged 15 to 17. This is compared to a state average of 35.90% for middle school students and 63.40% for high school students. The percentage of youth experimenting with alcohol almost doubles for youth in Monroe County from the ages of 10-14 to 15-17. Additional data obtained from the 2010 Florida Youth Substance Abuse Survey shows that in most cases the youth in Monroe County have a higher risk factor, as well as a generally higher percentage, of underage drinking or experimentation with drugs than their state wide counterparts. The same can be said about tobacco use. However, per capita there are fewer resources available to engage these youth and redirect their behaviors in a rural county such as Monroe. In addition, Monroe County has a very high rate of adult alcohol and substance abuse and this, coupled with the "party" atmosphere of the Keys, places many youth in dangerous and life altering circumstances.

According to Annie E. Casey Foundation KID COUNT data the number of children enrolled in schools in Monroe County has been relatively stable. However, the information indicates that this population has become more at risk. In 2008/09 15.6% of children under 18 were living in poverty. That number jumped to 18.75% in 2009/10, as did the percentage of all persons living in poverty. In 2008/09, 7,414 or 10.4% of the population was living in poverty compared to 9,112 or 12.6% on 2009/10. The same pattern remains consistent for free and reduced lunches. In 2008 35.9% or 2,968 children enrolled in schools were receiving free and reduced lunches and in 2009/10 3,935 or 48% were receiving free and reduced lunches. The total school enrollment in 2008/09 was 8,278 children and in 2009/10 total enrollment was 8,281 students. So one can see that, while the school enrollment in Monroe County has remained relatively stable, more and more children and their families are struggling and are at risk. Almost half of the total school enrollment in 2009/10 was receiving free and reduced lunches.

Due to the extremely high cost of living in Monroe County, many adults are forced to work two or three jobs and are often unable to meet the needs of their families alone. This is especially true of single parent homes. With the employment demands of the adults, many children are often left alone or have older siblings watching them during the most critical times of their days—after school or on non school days. It is a well documented fact that the most vulnerable time in a child's day in terms of being a victim of child abuse or abduction, criminal activity, sexually acting out, or drug or alcohol involvement is the time from when the school day ends till the time that parent(s) return home from work. This risk is magnified more when the focus of study is on children from homes of low family income or single parents. Over 70 percent of the children who attend a Boys and Girls Club in Monroe County come from homes that are at or below the Monroe County Poverty Level Index, or reside in homes where there is a history of substance abuse, domestic violence, or parental incarceration. Without the opportunities, guidance and supervision that we offer to these children, they would have little opportunity to engage in positive activities. Last year our Clubs in Key West and Big Pine Key were open for a combined total of 250 days to address these issues and to provide hope and opportunity. Our continued goal is to be able to expand the number of days that we are open in order to offer increased positive opportunities for the youth of Monroe County.

Monroe County over the last few years has seen several programs, that have traditionally provided services for youth, closed their doors. Big Brothers and Big Sisters of Monroe County, Key West YMCA. The economic downturn has now also impacted the school district's abilities to provide additional programming for county youth. This summer, the school district plans to have limited enrollment for summer school and there will be no summer recreation program at all.

We are also observing an increased number of families who, due to the decline in the economy, are living at or below the poverty level. Often English is not the primary language in the home and these children and their families are having an extremely difficult time mastering the parenting, academic, social and life development skills that many families take for granted. Each year the assistance is dwindling for these families for medical, dental or childcare assistance.

14. Describe your target population as specifically as possible.

Our programs serve children between the ages of five to eighteen, especially those who are risk for criminal activity, premature sexual involvement, school failure or who come from disadvantaged home environments. They are the children who simply need us the most.

15. How are clients referred to your agency?

Wesley House, DCF, The Care Center for Mental Health, The Children's Shelter and Guardian Ad Litem, Monroe County Schools and other community agencies formally refer children to the Boys and Girls Club. There also exists an informal referral network from public schools, families, churches and other community organizations.

16. What steps are taken to be sure that prospective clients are eligible and that the neediest clients are given priority?

All children, especially those who may be at risk between the ages of 5 to 18 are eligible to attend the Boys and Girls Clubs of the Keys. All children who attended the Boys and Girls Programs received some type of financial assistance/scholarship. If a family is not eligible for subsidized childcare, we offer each family a partial or full scholarship and if multiple family members attend, each family member fees are reduced by half. There are no other fees for families; breakfast, lunch, snacks, trips, etc. are all free. In this manner, we are able to offer an affordable child care option to as many families as possible.

17. Describe any networking arrangements that are in place with other agencies.

We have formal collaborative relationships with the Big Pine Neighborhood Charter School and, the Monroe County School District. We have and will continue to engage in numerous other informal collaborative relationships with other organizations in Monroe County. These include Wesley House, Just4Kids, Mel Fisher Maritime Museum, AHEC, Boy Scouts, Monroe County Department of Health, Monroe County and the City of Key West.

18. List all sites and hours of operation. Please note which of these sites will be using HSAB funding.

**Key West**-School Days: Monday to Friday 1:00pm to 6:00 pm  
Non School Days: Monday to Friday 7:45 am to 6:00 pm

**Big Pine Key**-School Days: Monday to Friday 1:00 pm to 7:00 pm  
Non School Days: Monday to Friday 7:45 am to 7:00 pm

Both sites utilize HSAB funding.

19. What financial challenges do you expect in the next two years, and how do you plan to respond to them? *(If applying for \$5,000 or less, a response is not required.)*

Our most immediate and pressing financial challenge is the proposed decrease in funding of children eligible for subsidized child care funding. Recently, eligibility for assistance ended for children over nine years old; a few years ago it was 13 years old. There is new legislation that is pending that would decrease eligibility to children who are six years old or younger. If enacted, this means in Monroe County, as of June 1, 2012, no new children over the age of six years old will be eligible to receive subsidized child care from Early Learning Coalition of Miami-Dade/Monroe. Current children receiving subsidized care will continue to be eligible until June 1, 2013. On June 1, 2013 no child over the age of 6 will be eligible for subsidized funding, unless they are in foster care or are considered to be high risk. This will have a tremendous and devastating impact on the Working Poor families in our community as well as our organization. Last year we received \$76,000 from the Early Learning Coalition of Miami-Dade/Monroe to provide services to children from families who were living at or below the Monroe County poverty level Index. The loss of this funding will cripple this vulnerable population and cripple this organization.

We will continue to identify, locate and secure the funding sources that allow us to continue to meet the expanding needs of the children we serve in Monroe County. The Boys and Girls Clubs of the Keys will continue to rely on a wide range of funding sources, both private and public. We remain committed to do so while aggressively exploring additional funding opportunities within Monroe County, the State of Florida, the federal government and private sources. This past year we have increased our fundraising efforts with several additional and successful fundraisers. Our annual signature fundraising event One particular Harbor fundraiser at the Margaritaville café has raised over \$150,000 for us and it continues to grow. We are a United Way agency and receive funding from the United Way.

Other options include:

- Increase our rates and eliminate all scholarships, sibling discounts, free breakfast, snacks and lunch, etc
- Cutback hours of operation, staffing and days we are open.
- Explore and apply for additional funding from the County, State, and Federal governments.
- Explore additional grant and foundation opportunities,
- Increase fund raising efforts.

20. What organizational challenges do you expect in the next two years, and how do you plan to respond to them? *(If applying for \$5,000 or less, a response is not required.)*

Our ability to locate, hire, train and maintain qualified professional staff is currently our most pressing issue. It is well documented that Monroe County has the highest cost of living in the state and a very transitional work force. Our ability to compete with the private and public sector for qualified staff in this highly competitive market is often restricted by our financial limitations. The majorities of our staff positions are part time and offer no benefits. In response to this need, we

have increased our starting salary and implemented a salary structure based upon employee evaluations designed to offer salary increases in response to successful bi-annual employee evaluations.

In response to the challenge of maintaining a stable core of key employees, we now offer medical and retirement benefits to full time employees. We feel this will assist us in competing in the market place and be able to attract and maintain a core of quality employees, which in turn, will improve our abilities to provide quality services to the children and families in Monroe County.

21. How are clients represented in the operation of your agency?

Youth of the Month and Youth of the Year are recognized and attend a Board meeting

22. Is your agency monitored by an outside entity? If so, by whom and how often?

Yes, we are monitored at least annually by Wesley House, USDA, Key West Fire Department, Monroe County Department of Health, the Florida Department of Children and Families and the Boys and Girls Club of America.

*(If applying for \$5,000 or less, a response is not required.)*

23. 267 hours of program service were contributed by 23 volunteers in the last year.

24. Will any services funded by the County be performed under subcontract by another agency? If so, what services, and who will perform them?

No.

25. What measurable outcomes do you plan to accomplish in the next funding year?

Some measurable outcomes for the Boys and Girls Clubs of the Keys for next year will include improved behavior (reduction of acting out behaviors), increased numbers of "good behavior" awards for 75% of our members; improved homework compliance for 75% of our members; and each member will learn a minimum of two new skills over the course of the year.

26. How will you measure these outcomes?

*(If applying for \$5,000 or less, a response is not required.)*

The first two outcomes will be measured using parent surveys and the last outcome will be tracked over the course of a year using our activity coordinators to involve members in activities that they have never experienced in the past. We will also maintain close contact with the schools that the children attend and collect progress reports, report cards etc.

27. Provide information about units of service below.

*(If applying for \$5,000 or less, a response is not required.)*

Service	Unit (hour, session, day,	Cost per unit (current year)
---------	---------------------------	------------------------------

	etc.)	
N/A	N/A	N/A

28. In 300 words or less, address any topics not covered above (*optional*).

Currently, many families in our community still experiencing economic difficulties. Information from some local schools serviced by the by the Boys and Girls Club is evidence of the financial issues many families are facing. Several local schools have over 50% of their students enrolled in free or reduced lunch programs and one local elementary school served by our Club has 88% of their students enrolled in their free and reduced lunch program. Subsidized child care funding has also been slashed. It now only provides financial assistance to children 9 years or younger, at one point it was 13 years or younger. Due to this reduction in funding and in response to the needs of our community our scholarship program has increased to the point that over 25% of the children who attend our Clubs in Key West and our sister agency in Big Pine Key are now receiving full scholarships.

We are a prevention agency and all of our programs offer life skill education, drug and alcohol awareness, along with academic tutoring, recreation, sports, arts and crafts and field trips. The Boys and Girls Club of the Keys has been providing services for at-risk children for over 12 years and continues to provide a safe learning environment which includes homework club, life skills games and exercise as well as healthy snacks year round and lunches during the summer. Children and youth enjoy time with their peers and participate in cultural and other fun activities. Our goal is that, by utilizing prevention and education, children who attend our Clubs can begin to take the steps to change their community and the world.

**Required Attachments**

*Required attachments were distributed to you as a separate document. Be sure to include these with your application. Please note: the required attachments A through F are only available in Microsoft Excel format. We require that you use this format, since it will automatically expand rows, generate totals and percentages, and align figures for easier reading. Please label each attachment with your organization name and attachment letter.*

## ATTACHMENT CHECKLIST

<b>LABEL AND ATTACH THE FOLLOWING IN THE ORDER SHOWN, AFTER THIS PAGE IF NOT APPLICABLE, PLEASE SO INDICATE AND EXPLAIN</b>	<b>ATTACHED?</b>		<b>COMMENTS</b>
	<b>YES</b>	<b>NO</b>	<b>You must explain any "NO" answers</b>
A-1. Current Board Information Form	X		
B. Agency Compensation Detail	X		
C. Profile of Clients, Client Numbers and Services (Performance Report)	X		
D. County HSAB Funding Budget	X		
E. Agency Expenses	X		
F. Agency Revenue	X		
G. Copy of Audited Financial Statement from most recent fiscal year (2010) if organization's expenses are \$150,000 or greater.	X		
H. Copy of filed IRS Form 990 from most recent fiscal year (2010)	X		
I. Copy of current fee schedule	X		
J. Copy of IRS Letter of Determination indicating 501 C 3 status & Copy of GUIDESTAR printout	X		
K. Copy of Current Monroe County and City Occupational Licenses	X		
L. Copy of Florida Dept. of Children And Families License or Certification		X	No longer licensed by DCF
M. Copy of any other Federal or State Licenses	X		
N. Copy of Florida Dept. of Health Licenses/Permits		X	School based, school gets
O. Copy of front page of Agency's EEO Policy/Plan	X		
P. Copy of Summary Report of most current Evaluation/Monitoring *		X	No written eva/monitoring reports
Q. Data showing need for your program (See Question 12)	X		
R. Other (specify) TWO PAGE LIMIT	X		

\* must include summary of deficiencies and suggested corrective action; may include your responses and actions taken.



# Attachment A-2

Boys and Girls Clubs of the Keys Area, Inc.

Board of Directors Meeting

MINUTES

March 5, 2012

12pm-1pm

Bayview Park

Board Members Present: John Dick, Shawn Smith, Loriellen Robertson, Billy Davis, and Chris Bridger

Staff Members Present: Dan Dombroski, Sue Kent, and Cece Williamson.

Board Members Absent: Kevin Boucher, Manny Madruga, Julio Avel, and Rhonda Flores

1. Financials: Dan advised the board that we are in a much better shape than last year. John asked about the building expense being one lump sum. Dan told the board we made \$3,000.00 at the Cut-A-Thon in Big Pine where we will use some of the money to lay down tile at the club.

## OLD BUSINESS

1. Big Pine Athletic Association: Dan advised the board we need to get the ball rolling with assuming the BPAA building and property if that is what we want. John said he will stop by and speak with Steve Miller and set up a time with Commissioner George Neugent.

2. Vacant Board Members: Billy Davis accepted the vacant position as Vice President and Loriellen accepted the vacant position as Secretary. A motion was made by John Dick for Billy and Lori to assume this vacant board position until 2013. Shawn Smith second it and it was unanimously approved. They will join preciously elected, Julio Avel, President and John Dick as Vice President. All the terms of the current officers will expire in 2013

3. Summer Lunches: Dan informed everyone that the summer lunch program was reinstated. The schools will get reimbursed from USDA for 5 weeks. John informed

everyone that he called the superintendent and the superintendent didn't know anything about it. What it came down to was the Director of Food Services sent an email and said they would no longer provide the service to us. Since then, they are no longer employed with the schools. Dan went to the school board meeting and thanked them for the service they are going to provide during the summer. Shawn suggested inviting the superintendent for a visit. Dan also stated that because of the Newspaper article about the summer lunch program, pirate radio and First State Bank of The Florida Keys raised \$6,000.00 for the second part of the summer. A fundraiser was held at Don's Place where members from First State Bank of the Florida Keys and local community members came out and supported the club. Pirate Radio station said they would like to do it again for next summer.

4. Purchase of teleconference equipment for Board meetings: Dan informed everyone that we have talked about this before. It would cost \$300.00 for the equipment. Lorriellen said the board is so small it's not necessary. Chris agreed. At this time, there will be no teleconference equipment purchased.

#### NEW BUSINESS

1. Bar Stroll March 17, 2012

2. Margaritaville May 13, 2012: It is on Mother's Day. Howard Livingston is unable to perform. Dan suggested the Bubba System. Sue said she would also ask Caribe and Loriellen said she has a contact as well. Dan also informed the board that every year Barbara Wright would go out and get silent auction items. She is unable to do it this year. So it all falls on us or we get someone else to do it. This is the 10<sup>th</sup> year doing it and need to know if we are capable of doing something big or keep it the way it is. Dan doesn't have the tickets yet because of the band issue. He will compile a list of past donors as well. Loriellen asked Dan for her information on past donors. Billy said he would be asking Rotary for support. Dan also said he is looking into trading with another Boys and Girls Club for the attractions.

3. Boys and Girls Club Week 4/15-4/21

4. 5K Run Fundraiser: First State Bank of the Florida Keys would like for us to take it over. Loriellen said Let's Do It!!

5. Drug/Alcohol testing of staff: Currently there is no drug/alcohol testing for employees. Loriellen asked if there was a need. Billy questioned the random aspect of alcohol testing. Chris suggested that we have a written policy in place first. Shawn liked the idea of testing. Loriellen asked us to check into the cost for testing and is there a possibility of our liability insurance going down?

6. Purchase of a Time clock for Key West and Big Pine: This is more for Key West than Big Pine. Would like to purchase a time clock for the club. It was agreed to purchase one. Shawn said he would look to see if the city has any old ones that they aren't using anymore first.

#### PROGRAM REPORTS: KEY WEST AND BIG PINE

Key West: Sue talked about the burn grant which is going towards prevention programs: community service and tutoring. They are working with Mr. Bozo at Glynn Archer with kids who don't come to the club before and after school. The numbers are increasing at the Key West club.

Big Pine: Cece talked about the success of the Cut-A-Thon. The numbers in Big Pine are slowly increasing due in part of summer approaching.

BOARD MEETING WAS ADJOURNED AT 1PM



# ATTACHMENT C - PROFILE OF CLIENTS, CLIENT NUMBERS AND SERVICES (Performance Report)

2012

Delete or type over sample information shown.

Boys and Girls Clubs of the Keys

List Services Here	Target Population	# of Persons In Target Population	Area	Days/Hours	Total Number of Clients Served during most recent completed fiscal year	Current # of Clients ("snapshot") as of
Life Skills, Academic Tutoring, sports and recreation, Leadership development, community service, healthy lifestyles and drug and alcohol education and prevention	All races of children of families between the ages of 5-18 who reside in Monroe County, especially those who are living at or below the Monroe county Poverty level index	8,385 children are enrolled in the Monroe County School District as of 4/17/12	Monroe County	School Days: Key West 1pm - 6pm M-F Big Pine 1pm-7pm M-F Non school Days Key West, 7.45 am to 5:30 pm, M-F Big pine 7 am - 7p M-F	Total registered members in 2012 was 318 children	97 children
<b>Unduplicated Clients for Entire Agency</b>						97
<i>(see instructions - this is not a total of the numbers above)</i>						318

**ADDITIONAL INFORMATION REQUIRED:**

Please indicate the number of clients served who are Monroe County residents: all children are residents of Monroe County

Please list or describe achieved measurable outcomes for your target populations:

Improvement in grades 75% Club members will improve their grades by being participating in afterschool tutoring

Decrease in acting out behavior at the Club,

home and in school

Decrease in acting out behaviors at the Club,

home and in school

Decrease in physical aggression at the Club,

school, and home

Increase of knowledge of the health risks of using drugs, alcohol and cigarettes

Increase of knowledge of having a healthy diet and exercise

The importance of working together and good sportsmanship

75% of Club members will participate in Lifes skills programs

75% of Club members will participate in a Healthy habits program

75% of Club members will participate in at least one community service project and in recreation program

75% of Club members will participate in at least one community service project and in recreation program

75% of Club members will participate in at least one community service project and in recreation program

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75% of Club members will participate in at least one community service project and in recreation program



## ATTACHMENT E - AGENCY EXPENSES

2012

Complete this worksheet for the entire agency.  
Please round all amounts to the nearest dollar.

Boys and Girls Clubs of the Keys

Expenditures	Proposed Expense Budget for Upcoming Year Ending:		Projected Expenses for Current Year Ending:	
	12/30/2013		12/30/2012	
	Total	%	Total	%
Salaries - Program	220,467	51%	220,467	51%
Payroll Taxes - Program	16,570	4%	16,570	4%
Employee Benefits - Program	14,228	3%	12,482	3%
Salaries - Administrative	54,000	12%	54,000	12%
Payroll Taxes - Administrative	4,231	51%	4,231	1%
Employee Benefits - Administrative	15,000	3%	15,000	3%
<b>Subtotal Personnel</b>	<b>324,496</b>	<b>75%</b>	<b>322,750</b>	<b>75%</b>
Postage	800	0%	800	0%
Office Supplies	2,300	1%	2,500	1%
Telephone/Internet/cell phones	8,100	2%	8,067	2%
Professional Fees	6,000	1%	6,000	1%
Rent	4,604	1%	4,604	1%
Utilities	4,500	1%	4,500	1%
Repair and Maint.	2,000	0%	3,700	1%
Travel	1,000	0%	1,000	0%
Miscellaneous	0	0	0	0
Licenses	0	0	400	0%
Insurance, Van, Liability, etc	21,000	5%	20,733	5%
Program Expenses	25,000	6%	25,000	6%
Fundraising/Promo	3,400	1%	3,400	1%
Childens, lunches, snacks, etc	18,000	4%	18,100	4%
Gasoline/Oil	4,800	1%	4,500	1%
School bus (summer only	3,500	1%	3,500	1%
Dues/Fees	2,500	1%	2,463	1%
		0		0
		0		0
		0		0
<b>Total Expenses</b>	<b>432,000</b>	<b>100%</b>	<b>432,017</b>	<b>100%</b>
<b>Revenue Over/(Under) Expenses</b>	<b>0</b>		<b>0</b>	



# Attachment 6

Paul S. Mills, C.P.A.

---

15411 Fifth Street  
Key West, Florida 33040

Telephone (305) 294-3699  
Fax (305) 292-1192  
pmillscpa@aol.com

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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To the Board of Directors  
Boys & Girls Clubs of the Keys Area, Inc.

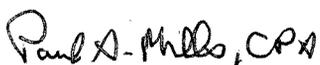
I have audited the financial statements of the Boys & Girls Clubs of the Keys Area, Inc. (a non-profit organization) as of and for the year ended December 31, 2010, and have issued my report thereon dated November 11, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether Boys & Girls Clubs of the Keys Area, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, grants and noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control over Financial Reporting

In planning and performing my audit, I considered Boys & Girls Clubs of the Keys Area, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be a material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses. This report is intended solely for the information and use of the Board of Directors, management, and officials of applicable Federal and State agencies and pass-thru entities and is not intended to be and should not be used by anyone other than these specified parties.



Paul S. Mills  
Certified Public Accountant  
November 11, 2011

# Attachment G

BOYS & GIRLS CLUBS OF THE KEYS AREA, INC.

AUDIT COMMUNICATION MEMORANDUM

November 11, 2011

# Paul S. Mills, C.P.A.

---

1541 Fifth Street  
Key West, FL 33040

Telephone (305) 294-3699  
Fax (305) 292-1192  
pmillscpa@aol.com

November 11, 2011

Board of Directors  
Boys & Girls Clubs of the Keys Area, Inc.  
Key West, Florida

I have audited the financial statements of the Boys & Girls Clubs of the Keys Area, Inc. (Club) for the year ended December 31, 2010 and have issued my report thereon dated November 11, 2011. Professional standards require that I provide you with the following information related to my audit.

## My Responsibility Under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in my engagement letter dated September 1, 2011, my responsibility, as described by professional standards, is to plan and perform my audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement. Because an audit is designed to provide reasonable, but not absolute, assurance and because I did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and were not detected by me.

As part of my audit, I considered the internal control of the Club. Such considerations were solely for the purpose of determining my audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Club's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my tests was not to provide an opinion on compliance with such provisions.

## Significant Accounting Provisions

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of my engagement letter, I will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Club are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2010. I noted no transactions entered into by the club during the year that were both significant and unusual, and of which, under professional standards, I was required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

## Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was the useful life of assets used in determining depreciation expense. I evaluated the key factors and assumptions used to develop the useful life of assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Audit Adjustments

For the purpose of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in my judgment, may not have been detected except through my audit procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the Club's financial reporting process (that is, cause future financial statements to be materially misstated). In my judgment, none of the adjustments I proposed, whether recorded or unrecorded by the Club, either individually, or in the aggregate, indicate matters that could have a significant effect on the Club's financial reporting process.

Disagreements with Management

For the purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting or auditing matter that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

Consultations with other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Club's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

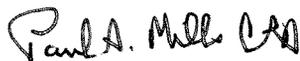
I generally discuss a variety of matters, including the application of accounting principles, and auditing standards, with management prior to being retained as auditor of the Club's financial statements. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management while performing my audit.

This information is solely for the use of the management of the Club and is not intended to be and should not be used by anyone other than this specified party.

Very truly yours,



Paul S. Mills  
Certified Public Accountant

Attachment G

**BOYS & GIRLS CLUBS OF THE KEYS AREA,  
INC.**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2010**

**TOGETHER WITH**

**INDEPENDENT AUDITOR'S REPORT**

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**PAUL S. MILLS  
CERTIFIED PUBLIC ACCOUNTANT**

**KEY WEST, FLORIDA**

**BOYS & GIRLS CLUBS OF THE KEYS AREA, INC.**

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Statement of Functional Expenses.....	11

Paul S. Mills, C.P.A.

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1541 Fifth Street  
Key West, Florida 33040

Telephone (305) 294-3699  
Fax (305) 292-1192  
pmillscpa@aol.com

### INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Boys & Girls Clubs of the Keys Area, Inc.  
Key West, Florida

I have audited the accompanying statement of financial position of the Boys & Girls Clubs of the Keys Area, Inc. (Club) (a nonprofit organization) as of December 31, 2010 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Club's Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Boys & Girls Clubs of the Keys Area, Inc. as of December 31, 2010 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, and the Florida Single Audit Act, I have also issued a report dated November 11, 2011 on my consideration of the Boys & Girls Clubs of the Keys Area, Inc.'s internal control structure over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and the Florida Single Audit Act and should be read in conjunction with this report in considering the results of my audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements of the Boys & Girls Clubs of the Keys Area, Inc. taken as a whole. The schedule of functional expenses listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Paul S. Mills  
Certified Public Accountant  
November 11, 2011

**BOYS & GIRLS CLUBS OF THE KEYS AREA, INC.  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2010**

**ASSETS**

**Current Assets**

Cash and Cash Equivalents	\$	(12,612)
Grants Receivable		16,578
Prepaid Insurance		3,437
		7,403
<b>Total Current Assets</b>		7,403

**Property and Equipment, Net of Accumulated  
Depreciation of \$111,196**

51,524

**TOTAL ASSETS**

\$ 58,927

**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Accounts Payable And Accrued Expenses	\$	1,208
First State Bank - Line of Credit		34,120
		35,328
<b>Total Current Liabilities</b>		35,328

**Net Assets**

Unrestricted		23,599
Temporarily Restricted		-
		23,599
<b>Total Net Assets</b>		23,599

**TOTAL LIABILITIES AND NET ASSETS**

\$ 58,927

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

**BOYS & GIRLS CLUBS OF THE KEYS AREA, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

**CHANGES IN UNRESTRICTED NET ASSETS**

**REVENUE**

Contributions	\$ 16,513
Special Events	33,328
Grant Revenue	208,368
Program Fees	232,141
Donated Facilities	92,000
	92,000

<b>Total Unrestricted Revenue</b>	582,350
-----------------------------------	---------

Net Assets Released From Restrictions- Expiration of Time Restrictions	-
---	---

**TOTAL UNRESTRICTED REVENUE AND OTHER SUPPORT**

**EXPENSES**

Student Programs	476,812
Management and General	88,558
Fundraising	6,234
	6,234

<b>Total Expenses</b>	571,604
-----------------------	---------

<b>Increase (Decrease) in Unrestricted Net Assets</b>	10,746
---	--------

**CHANGES IN TEMPORARILY RESTRICTED NET ASSETS**

Net Assets Released From Restrictions	-
---------------------------------------	---

<b>Increase (Decrease) in Unrestricted Net Assets</b>	10,746
---	--------

<b>(Decrease) in Net Assets</b>	10,746
---------------------------------	--------

<b>NET ASSETS - Beginning of Year</b>	12,853
---------------------------------------	--------

<b>NET ASSETS - End of Year</b>	\$ 23,599
---------------------------------	-----------

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

**BOYS & GIRLS CLUBS OF THE KEYS AREA, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

**Cash Flows From Operating Activities:**

Change in Net Assets \$ 10,746

**Adjustments to Reconcile Change in Net Assets  
to Net Cash Provided by Operating Activities:**

Grants Receivable	4,271
Prepaid Insurance	101
Depreciation	8,920
Accounts Payable And Accrued Expenses	<u>(3,069)</u>

**Net Cash Provided by Operating Activities** 20,969

**Cash Provided (Used) by Financing and Capital Activities:**

Financing:	
Line of Credit - First State Bank - Proceeds - Net	<u>3,986</u>

**Net Cash Provided (Used) by Financing Activities** 3,986

**Cash Provided (Used) by Investing Activities:**

Acquisition of Leasehold Improvements	<u>(30,744)</u>
---------------------------------------	-----------------

**Net Increase (Decrease) in Cash and Cash Equivalents** (5,789)

**Cash and Cash Equivalents - Beginning of Year** (6,823)

**Cash and Cash Equivalents - End of Year** \$ (12,612)

*THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS*

**BOYS & GIRLS CLUBS OF THE KEYS AREA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization** - Boys & Girls Clubs of the Keys Area, Inc. (Club) was incorporated under the not-for-profit statutes of the State of Florida on February 16, 1995 to organize, operate and maintain a youth center for boys and girls, providing entertainment, instruction and recreation under proper supervision and guidance. The Club's funding comes primarily from public and private contributions and membership dues.

**Basis of Presentation** - The Club's financial statements have been prepared on the accrual basis of accounting and in conformity with standards promulgated by the American Institute of Accountants in its Audit and Accounting Guide for "Not-For-Profit Organizations" (Audit Guide). The specialized accounting and reporting principles and practices contained in the Audit Guide are preferable accounting practices in accordance with Statement of Financial Accounting Standards Number 117, issued by the Financial Accounting Standards Board. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the club and changes therein are classified and reported as follows:

Unrestricted net assets – Net Assets that are not subject to donor-imposed restrictions.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met whether by actions of the Club and/or passage of time. When a restriction expires, temporarily restricted net assets are classified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that may be maintained permanently by the Club. Generally, the donors of these assets permit the Club to use all or part of the income earned on any related investments for general or specific purposes.

The primary source of revenue for the Club consists of grant revenue, which, absent a specific restriction by the grantor, are considered to be available for unrestricted use. Public support revenue includes only that portion of the grant that was earned prior to the statement of financial position date. All public support funds received as of the statement of financial position date, which are considered to be applicable to future periods, are reflected as deferred revenue on the statement of financial position.

The costs of providing the various programs and other activities have been detailed in the accompanying statement of activities.

Salaries and other expenses associated with a specific program are charged directly to that program. Salaries and other expenses benefiting more than one program are allocated to the various programs based on the relative costs incurred. Administrative and other support expenses are allocated to the various programs based on each program's salary expense.

**BOYS & GIRLS CLUBS OF THE KEYS AREA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

**Contributions**

Contributions received as unconditional promises to give are measured at their fair values, are reported as an increase in net assets, and are considered unrestricted unless otherwise stated by the donor. Restricted Donations, those having stipulations from donors that limit the use of the donated assets, or if they are designated as support for future periods, are initially recorded as temporarily restricted net assets. When a donor restriction expires or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Restricted Revenues Received, Related Program Expense and Deferred Support**

The Club records revenue when earned. All expenses are recorded on an accrual basis and are charged against operations when incurred. The Club reports gifts of goods and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit donor restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations regarding how long-lived assets must be maintained, the Club reports expirations of donor restrictions when donated or acquired long-lived assets are placed in service. Donated services have not been reflected in the financial statements. The impact of those services upon the financial statements is unknown as there is no objective basis available to measure the value of those services. However, because recognition of donated services would also involve recognition of corresponding expenses, it is estimated that there would be no effect on net assets.

**Income Taxes**

The Club was organized as a non-profit corporation and has received an exemption under the provisions of Section 501 (c )(3) of the Internal Revenue Code. Accordingly, no provision for income taxes is made in the accompanying financial statements. The Club does file, on an annual basis, an informational Return - Form 990 – Return of Organization Exempt from Income Tax.

**Allocation of Common Expenses**

Certain common expenses benefiting more than one program are allocated based on estimates of time of employees involved and on percentages of assets utilized, and to the extent permitted in the funding source contracts.

**Cash and Cash Equivalents**

Cash and cash equivalents are considered to be cash on hand, demand deposits, time deposits and short term investments with original maturities of three months or less from the date of acquisition. The Club as of December 31, 2010, was in an overdraft position with a local financial institution. The overdraft position was covered by available funds through an unsecured line of credit with the same financial institution.

Investments are recorded at cost.

**BOYS & GIRLS CLUBS OF THE KEYS AREA, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

**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 certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**Unconditional Grants Receivable**

Unconditional Grants Receivable, which are included in the accompanying statement of financial position, are expected to be received within one year, and are recorded at their net realizable value.

**Property and Equipment**

Property and equipment are recorded at cost and amortized on a straight-line basis over the useful life of the assets, which is estimated to be from 7 to 10 years. Donated furniture and equipment are recorded at fair market value at the time of the donation. Major renewals and improvements are capitalized, while repairs and maintenance are expensed as incurred. When items are retired or otherwise disposed of, related costs and accumulated depreciation are removed from the accounts and any gains or losses are recognized. For year ended December 31, 2010, depreciation expense was in the amount of \$ 8,920.

**Summary of Funding, Accounts Receivable and Deferred Support**

The Club is funded through contributions from various funding sources. The following summarizes the major activity for the year ended December 31, 2010.

	<u>Support</u>	<u>Receipt</u>
Wesley House	\$ 87,557	\$ 87,557
Monroe County Grants	51,773	51,773
City of Key West Grants	25,000	25,000
Boys & Girls Clubs	44,832	44,832
State of Florida	<u>47,380</u>	<u>47,830</u>
	\$ <u>256,542</u>	\$ <u>256,542</u>

Total Public Support for the year ended December 31, 2010 was \$ 5821,350.

**BOYS & GIRLS CLUBS OF THE KEYS AREA, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

**Donated Services, Materials and Facilities**

The Club receives a significant amount of donated services from a variety of unpaid volunteers assisting the Club in the mentoring and education programs. No amounts have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort under SFAS 116 have not been satisfied.

For the year ended December 31, 2010, the Club occupied three different locations, office space, a teen center, and an office at the City Park. The Monroe County School Board, the Board of County Commissioners and the City of Key West provided these facilities free of charge. These donated facilities are included in the contributions and expenses in the statement of activities. The fair market values, determined by the School Board, a local realtor, and city staff, was in the amount of \$ 92,000.

**Commitments and Contingencies**

The costs and unexpended funds reflected in the accompanying financial statements relating to programs funded by public support are subject to audit by the respective funding sources. The possible disallowance by the related funding sources of any item charged to the program or request for the return of any unexpended funds cannot be determined at this time. No provision, for any liability that may result, has been made in the financial statements.

**SUPPLEMENTARY INFORMATION**

**BOYS & GIRLS CLUBS OF THE KEYS AREA, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Student Programs</u>	<u>Management And General</u>	<u>Fundraising</u>	<u>Total</u>
Conferences	\$ -	\$ 2,395	\$ -	\$ 2,395
Depreciation Expense	7,582	1,338	-	8,920
Dues & Subscriptions	2,637	465	-	3,102
Fundraising Expense	-	-	6,234	6,234
Insurance	12,777	2,255	-	15,032
Interest Expense	1,393	246	-	1,639
Occupancy	88,992	15,705	-	104,697
Office & Postage Expense	3,743	661	-	4,404
Payroll & Related Benefits	282,360	47,475	-	329,835
Payroll Taxes	27,849	4,914	-	32,763
Payroll Processing	2,303	406	-	2,709
Program Expenses	32,086	5,418	-	37,504
Professional Fees	-	5,000	-	5,000
Staff Retention	1,337	-	-	1,337
Telephone	9,160	1,616	-	10,776
Training	829	-	-	829
Travel	3,764	664	-	4,428
Totals	<u>\$ 476,812</u>	<u>\$ 88,558</u>	<u>\$ 6,234</u>	<u>\$ 571,604</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

# Attachment H

Paul S. Mills, C.P.A.

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1541 Fifth Street  
Key West, Florida 33040

Telephone (305) 294-3699  
Fax (305) 292-1192  
pmillscpa@aol.com

November 14, 2011

Daniel Dombroski  
Boys and Girls Clubs of the Keys Area, Inc.  
1400 United Street, Suite 108  
Key West, FL 33040

Year 2010 Form 990 Instructions

Enclosed is your 2010 Form 990 – U.S. Return of Organization Exempt from Income Tax for the fiscal year ended December 31, 2010.

There is no money due with this Return.

Daniel Dombroski or other authorized signatory to sign and date the lower portion of page one of the Return.

Mail the signed and dated Return, no later than November 15, 2011, in the enclosed envelope to:

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0012

This instruction letter is attached to your Office Copy of the Return.

Please call with any questions.

# Return of Organization Exempt From Income Tax

**2010**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

**Open to Public Inspection**

**A For the 2010 calendar year, or tax year beginning , 2010, and ending**

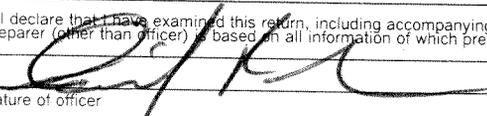
<b>B</b> Check if applicable: Address change Name change Initial return Terminated Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>BOYS AND GIRLS CLUB OF THE KEYS AREA, INC.</b> Doing Business As		<b>D</b> Employer Identification Number 65-0678071
	Number and street (or P.O. box if mail is not delivered to street addr) Room/suite <b>1400 UNITED STREET, SUITE 108</b>		<b>E</b> Telephone number (305) 296-2258
	City, town or country State ZIP code + 4 <b>KEY WEST FL 33040</b>		<b>G</b> Gross receipts \$ <b>582,350.</b>
	<b>F</b> Name and address of principal officer: Daniel Dombrowski 1400 United Street, Sui Key West FL 33040		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No if 'No,' attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> 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		<b>J</b> Website: ▶ N/A	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of Formation: 1995	<b>M</b> State of legal domicile: FL

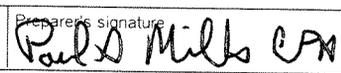
**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>Operation and Maintenance of a Youth Center for Young Boys And</u>			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	3 6	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 6	
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	
	6	Total number of volunteers (estimate if necessary)	6 15	
	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		
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	305,469.	350,209.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	246,445.	232,141.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	551,914.	582,350.
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)	355,451.	362,598.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 6,234.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	218,453.	209,006.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	573,904.	571,604.
19	Revenue less expenses. Subtract line 18 from line 12	-21,990.	10,746.	
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)	44,008.	58,927.
	22	Net assets or fund balances. Subtract line 21 from line 20	31,155.	35,328.
			12,853.	23,599.

**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: 11/14/11  
 Daniel Dombroski  
 Type or print name and title.

**Paid Preparer Use Only**  
 Print/Type preparer's name: Paul S. Mills CPA  
 Preparer's signature:   
 Date: 10/14/2011  
 Check  if self-employed PTIN:  
 Firm's name: Paul S. Mills, CPA  
 Firm's address: 1541 Fifth Street, Key West, FL 33040  
 Firm's EIN: 74-2975382  
 Phone no.: (305) 294-3699

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 to any question in this Part III

1 Briefly describe the organization's mission:
Operation and Maintenance of a Youth Center for Young Boys And Girls in a Safe, Drug Free Environment.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?
If 'Yes,' describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 476,812. including grants of \$ 0.) (Revenue \$ 582,350.)
TO ORGANIZE, OPERATE, AND MAINTAIN A YOUTH CENTER FOR BOYS AND GIRLS;
PROVIDING ENTERTAINMENT, INSTRUCTION, AND RECREATION UNDER PROPER
SUPERVISION AND GUIDANCE.

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 476,812.

**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? (see instructions) .....		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I</i> .....		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II</i> .....		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III</i> .....		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where 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; 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 term, permanent, 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, XII, and XIII</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, XII, and XIII 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, and program service activities outside the United States? <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 assistance to any organization or entity located outside the United States? <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 assistance to individuals located outside the United States? <i>If 'Yes,' complete Schedule F, Parts III and IV</i> .....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions)</i> .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i> .....		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i> .....		X
20 a Did the organization operate one or more hospitals? <i>If 'Yes,' complete Schedule H</i> .....		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions) .....		

**Part IV Checklist of Required Schedules** (continued)

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

BAA

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1 a	0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1 b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
1 c			
2 a	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		
2 a			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
2 b			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 a			
b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
3 b			
4 a	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
4 a			
b	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
4 b			
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 b			
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
5 c			
6 a	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?		X
6 a			
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6 b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7 a			
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 c			
d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7 d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
7 g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
7 h			
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the organization make any taxable distributions under section 4966?		X
9 a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
9 b			
10	<b>Section 501(c)(7) organizations.</b> Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
10 a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
10 b			
11	<b>Section 501(c)(12) organizations.</b> Enter:		
a	Gross income from members or shareholders		
11 a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
11 b			
12 a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
12 a			
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		
12 b			
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
13 a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13 b			
c	Enter the amount of reserves on hand		
13 c			
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 a			
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		
14 b			

**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 to any question in this Part VI

**Section A. Governing Body and Management**

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year		
	<b>1 a</b> 6		
b	Enter the number of voting members included in line 1a, above, who are independent		
	<b>1 b</b> 6		
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	Does the organization have members or stockholders?		X
7 a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		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 or 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.)

	Yes	No
10 a	X	
b	X	
11 a	X	
b		
12 a		X
b		
c		
13		X
14	X	
15		
a	X	
b	X	
16 a		X
b		

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ▶
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:  
 ▶ BOYS AND GIRLS CLUB OF THE KEYS AR 1400 UNITED STREET, Suite 108 Key West FL 33040 (305) 296-2258

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

Check if Schedule O contains a response to any question in this Part VII

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

**1 a** 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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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) Manny Madruga Director	1.00			X			0.	0.	0.	
(2) Loriellen Robertson Director	1.00	X					0.	0.	0.	
(3) John R Dick Treasurer	1.00			X			0.	0.	0.	
(4) Kevin Boucher Director	1.00	X					0.	0.	0.	
(5) Daniel Dombroski Executive Director	40.00	X					48,760.	0.	0.	
(6) Julio Aveal President	1.00			X			0.	0.	0.	
(7) Chris Bridger Director	1.00	X					0.	0.	0.	
(8) Billy Davis Director	1.00	X					0.	0.	0.	
(9) Rhonda Flores Director	1.00	X					0.	0.	0.	
(10) Shawn Smith Director	1.00	X					0.	0.	0.	
(11) -----										
(12) -----										
(13) -----										
(14) -----										
(15) -----										
(16) -----										
(17) -----										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)					(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			
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									
(26) -----									
(27) -----									
(28) -----									
(29) -----									
<b>1 b Sub-total</b> .....							48,760.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....									
<b>d Total (add lines 1b and 1c)</b> .....							48,760.	0.	0.
<b>2</b> Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶									

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

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

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

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

**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	1 a Federated campaigns	1 a					
	b Membership dues	1 b					
	c Fundraising events	1 c	33,328.				
	d Related organizations	1 d					
	e Government grants (contributions)	1 e	300,368.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	16,513.				
	g Noncash contributions included in lns 1a-1f: \$		92,000.				
	<b>h Total.</b> Add lines 1a-1f		<b>350,209.</b>				
<b>PROGRAM SERVICE REVENUE</b>	2 a <u>After School Fees</u>	Business Code 90000	232,141.	232,141.	0.	0.	
	b						
	c						
	d						
	e						
	f All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f		<b>232,141.</b>				
<b>OTHER REVENUE</b>	3 Investment income (including dividends, interest and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		<b>d Net rental income or (loss)</b>					
	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)					
		<b>d Net gain or (loss)</b>					
	8 a Gross income from fundraising events (not including \$ 33,328. of contributions reported on line 1c). See Part IV, line 18	a					
		b Less: direct expenses	b				
		<b>c Net income or (loss) from fundraising events</b>					
	9 a Gross income from gaming activities. See Part IV, line 19	a					
		b Less: direct expenses	b				
		<b>c Net income or (loss) from gaming activities</b>					
	10 a Gross sales of inventory, less returns and allowances	a					
		b Less: cost of goods sold	b				
<b>c Net income or (loss) from sales of inventory</b>							
Miscellaneous Revenue		Business Code					
11 a							
b							
c							
d All other revenue							
<b>e Total.</b> Add lines 11a-11d							
<b>12 Total revenue.</b> See instructions			<b>582,350.</b>	<b>232,141.</b>	<b>0.</b>	<b>0.</b>	

**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) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	0.	0.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	0.	0.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.	0.		
4 Benefits paid to or for members	0.	0.		
5 Compensation of current officers, directors, trustees, and key employees	48,760.	43,446.	5,314.	0.
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	247,605.	210,464.	37,141.	0.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	3,194.	2,715.	479.	0.
9 Other employee benefits	30,276.	25,735.	4,541.	0.
10 Payroll taxes	32,763.	27,849.	4,914.	0.
11 Fees for services (non-employees):				
a Management	0.	0.	0.	0.
b Legal	0.	0.	0.	0.
c Accounting	5,000.	0.	5,000.	0.
d Lobbying	0.	0.	0.	0.
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	0.	0.	0.	0.
g Other	0.	0.	0.	0.
12 Advertising and promotion	0.	0.	0.	0.
13 Office expenses	10,638.	3,743.	661.	6,234.
14 Information technology	0.	0.	0.	0.
15 Royalties	0.	0.	0.	0.
16 Occupancy	104,697.	88,992.	15,705.	0.
17 Travel	4,428.	3,764.	664.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.	0.	0.	0.
19 Conferences, conventions, and meetings	2,395.	0.	2,395.	0.
20 Interest	1,639.	1,393.	246.	0.
21 Payments to affiliates	0.	0.	0.	0.
22 Depreciation, depletion, and amortization	8,920.	7,582.	1,338.	0.
23 Insurance	15,032.	12,777.	2,255.	0.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a Dues & Subscriptions	3,102.	2,637.	465.	0.
b Payroll Processing	2,709.	2,303.	406.	0.
c Program Expenses	37,504.	32,086.	5,418.	0.
d Staff Retention	1,337.	1,337.	0.	0.
e Telephone	10,776.	9,160.	1,616.	0.
f All other expenses	829.	829.	0.	0.
25 Total functional expenses. Add lines 1 through 24f	571,604.	476,812.	88,558.	6,234.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash – non-interest-bearing .....	-6,823.	1	-12,612.
	2 Savings and temporary cash investments .....		2	
	3 Pledges and grants receivable, net .....	23,671.	3	16,578.
	4 Accounts receivable, net .....		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	3,538.	9	3,437.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 162,720.		
	b Less: accumulated depreciation .....	10b 111,196.	23,622.	10c 51,524.
	11 Investments – publicly traded securities .....		11	
	12 Investments – other securities. See Part IV, line 11 .....		12	
	13 Investments – program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....		44,008.	16 58,927.	
LIABILITIES	17 Accounts payable and accrued expenses .....	4,277.	17	1,208.
	18 Grants payable .....		18	
	19 Deferred revenue .....		19	
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....	26,878.	24	34,120.
	25 Other liabilities. Complete Part X of Schedule D .....		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....		31,155.	26 35,328.
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29 and lines 33 and 34.</b>			
	27 Unrestricted net assets .....	12,853.	27	23,599.
	28 Temporarily restricted net assets .....		28	
	29 Permanently restricted net assets .....		29	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds .....		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	32 Retained earnings, endowment, accumulated income, or other funds .....		32	
33 Total net assets or fund balances. ....	12,853.	33	23,599.	
34 Total liabilities and net assets/fund balances. ....	44,008.	34	58,927.	

BAA

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	582,350.
2	Total expenses (must equal Part IX, column (A), line 25)	2	571,604.
3	Revenue less expenses. Subtract line 2 from line 1	3	10,746.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	12,853.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	23,599.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question 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?		X
2b	Were the organization's financial statements audited by an independent accountant?	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	
2d	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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.		

BAA

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2010**

**Open to Public Inspection**

Name of the organization

BOYS AND GIRLS CLUB OF THE KEYS AREA, INC.

Employer identification number

65-0678071

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III – Functionally integrated
  - d  Type III – Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? \_\_\_\_\_
- (ii) A family member of a person described in (i) above? \_\_\_\_\_
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? \_\_\_\_\_

	Yes	No
<b>11 g (i)</b>		
<b>11 g (ii)</b>		
<b>11 g (iii)</b>		

**h** Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2010

**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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants'.)	475,639.	400,765.	342,101.	305,469.	551,914.	2,075,888.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3	475,639.	400,765.	342,101.	305,469.	551,914.	2,075,888.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4						2,075,888.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	475,639.	400,765.	342,101.	305,469.	551,914.	2,075,888.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0.	0.	0.	0.	0.	0.
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 IV.)						
11 <b>Total support.</b> Add lines 7 through 10						2,075,888.
12 Gross receipts from related activities, etc (see instructions)					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ <input type="checkbox"/>						

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

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	100.00 %
16a <b>33-1/3% support test – 2010.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b <b>33-1/3% support test – 2009.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test – 2010.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test – 2009.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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

(Complete only if you checked the box on line 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 yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	<input type="text"/>
<b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15	<b>16</b>	<input type="text"/>

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2010</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	<input type="text"/>
<b>18</b> Investment income percentage from <b>2009</b> Schedule A, Part III, line 17	<b>18</b>	<input type="text"/>

**19a 33-1/3% support tests – 2010.** 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 – 2009.** 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



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, lines 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization

Employer identification number

BOYS AND GIRLS CLUB OF THE KEYS AREA, INC.

65-0678071

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), 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?
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?

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).
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.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included in (a), Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register.

- 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?
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)?
9 In Part XIV, 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.

- 1 a 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 XIV, 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:
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:

**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 XIV.

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 organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a 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 XIV and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If 'Yes,' explain the arrangement in Part XIV.

**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
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %
- b Permanent endowment ▶ \_\_\_\_\_ %
- c Term endowment ▶ \_\_\_\_\_ %

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

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

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

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

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

**Part VII Investments—Other Securities.** 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) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990 Part X, column (B) line 12.) ▶		

**Part VIII Investments—Program Related.** (See Form 990, Part X, line 13)

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) ▶		

**Part IX Other Assets.** (See Form 990, Part X, line 15)

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column(B), line 15) ▶	

**Part X Other Liabilities.** (See Form 990, Part X, line 25)

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25) ▶	

2. FIN 48 (ASC 740) Footnote. In Part XIV, 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).

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	582,350.
2	Total expenses (Form 990, Part IX, column (A), line 25)	571,604.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	10,746.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net). Add lines 4 through 8	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10,746.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

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

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

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

**Part XIV Supplemental Information**

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

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**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2010**

**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.**

Name of the organization

Employer identification number

**BOYS AND GIRLS CLUB OF THE KEYS AREA, INC.**

**65-0678071**

**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 ▶ ( )				
26 Other ▶ ( )				
27 Other ▶ ( )				
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 1-28 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.		

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

Schedule M (Form 990) 2010



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

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

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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.

Name of the organization

BOYS AND GIRLS CLUB OF THE KEYS AREA, INC.

Employer identification number

65-0678071

Pt VI-B, Line 11a CPA provides audited Financial statements & Form 990

Pt VI-B, Line 11a to Board of directors for review prior to filing

Pt VI-B, Line 11a Informational Tax Return.

Pt VI-B, Line 15 Executive Director has an Annual review provided

Pt VI-B, Line 15 By the Board of Directors. Performance and compensation

Pt VI-B, Line 15 are discussed and deciding at that annual Review.

# **BOYS AND GIRLS CLUBS OF THE KEYS**

## **2012 FEE SCHEDULE**



The Boys and Girls Clubs of the Keys requires all members to pay and annual fee of \$10.00

\$50.00 a week for part time after school programs

\$90.00 a week for full time summer programs, holidays and school vacations

Children over 13 years of age attend free or charge.

Additional family members enrolled receive a 50% reduction in their rate.

All fees include A USDA approved after school snack on part time days and two approved USDA snacks and a breakfast and lunch for full time days. All fees include all costs for field trips, special or instructional program or activities. There are no additional costs for your child.

We have partnered with Wesley House to provide assistance for eligible families in Monroe County. To determine if you are eligible you need to contact Wesley House at 292-7150 and make an appointment. You will need the Social Security numbers for you and any of your children that you are enrolling. You will also need to provide proof of your income to determine your eligibility.

If ineligible for assistance from Wesley House you will be eligible for a scholarship from the Boys and Girls Clubs of the Keys.

Thank you.

If you have any questions please feel free to contact the Boys and Girls Club at 296-2258.



Department of the Treasury  
Internal Revenue Service  
Ogden UT 84201

For assistance, call:  
1-877-829-5500

Notice Number: CP211A  
Date: September 19, 2011

Taxpayer Identification Number:  
65-0678071  
Tax Form: 990  
Tax Period: December 31, 2010

129509.892945.0451.011 1 SP 0.440 375



BOYS & GIRLS CLUBS OF THE KEYS AREA  
INC  
1400 B UNITED ST  
KEY WEST FL 33040-3400995

129509

## APPLICATION FOR EXTENSION OF TIME TO FILE AN EXEMPT ORGANIZATION RETURN - APPROVED

We received and approved your Form 8868, Application for Extension of Time to File an Exempt Organization Return, for the return (form) and tax period identified above. Your extended due date to file your return is **November 15, 2011**.

When it's time to file your Form 990, 990-EZ, 990-PF or 1120-POL, you should consider filing electronically. Electronic filing is the fastest, easiest and most accurate way to file your return. For more information, visit the Charities and Nonprofit web at [www.irs.gov/eo](http://www.irs.gov/eo). This site will provide information about:

- The type of returns that can be filed electronically,
- approved e-File providers, and
- if you are required to file electronically.

If you have any questions, please call us at the number shown above, or you may write us at the address shown at the top of this letter.

Internal Revenue Service

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: April 16, 2002

Boys & Girls Clubs of the Keys Area, Inc.  
1400 B United St  
Key W, FL 33040

**Person to Contact:**

Pat Mahan 31-04019

Customer Service Representative

**Toll Free Telephone Number:**

8:00 a.m. to 6:30 p.m. EST

877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

65-0678071

Dear Sir or Madam:

This letter is in response to your telephone request of April 16, 2002, for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in September 1996 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as state in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Attachment J

Boys & Girls Clubs of the Keys Area, Inc.  
65-0678071

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

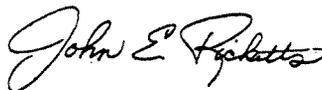
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

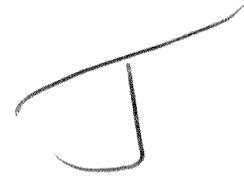
If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services



Category: Youth Development

# BOYS & GIRLS CLUBS OF THE KEYS AREA INC

[Donate Now](#)



Key West, FL

**GUIDESTAR QUICK VIEW** *Everything you need to know...*

[Print Report](#)

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[Tweet](#) 0

## BOYS & GIRLS CLUBS OF THE KEYS AREA INC

Physical Address: **1400 United St Ste 108**  
Key West, FL 33040

EIN: **65-0678071**

Web URL: [www.bgca.org](http://www.bgca.org)

*Detailed Financial and People Data included in the GuideStar Premium Report*



**GuideStar Seal**

Organization does not have a GuideStar Exchange Seal



**Registered with IRS**

Legitimacy information is available



**Financial Data**

Annual Revenue and Expense data reported



**Forms 990**

2010, 2009, and 2008 Forms 990 filed with the IRS



**Mission Objectives**

Mission Statement is available



**Impact Statement**

Impact Statement is *not* available



No Personal Reviews available

<a href="#">Summary</a>	<a href="#">Financial</a>	<a href="#">Forms 990 &amp; Docs</a>	<a href="#">People</a>	<a href="#">Program &amp; Help</a>
<a href="#">News</a>				

## Legitimacy Information

- This organization is registered with the IRS.
- This organization is required to file an IRS Form 990 or 990-EZ.

Institutional funders should note that an organization's inclusion on GuideStar.org does not satisfy IRS Rev. Proc. 2011-33 for identifying supporting organizations.

*Learn more about GuideStar Charity Check, the only pre-grant due diligence tool that is 100% compliant with IRS Rev. Proc 2011-33.*

## Forms 990 from IRS

View IRS Form 990 data for the following years:

**2010 Form 990**

**2009 Form 990**

**2008 Form 990**

### Digitizing IRS Form 990 Data

*Forms 990 for 2010, 2009, 2008, 2007, 2006 are included in the GuideStar Premium Report. [Upgrade Now](#)*

*A multi-year analysis of key balance sheet, income statement, profitability and liquidity measures is available for this organization. Financial SCAN includes a detailed financial health analysis and peer comparison and benchmarking tool. [Learn More](#)*

## Annual Revenue & Expenses

Fiscal Year Starting: **Jan 01, 2009**  
Fiscal Year Ending: **Dec 31, 2009**

### Revenue

## Basic Organization Information

BOYS & GIRLS CLUBS OF THE KEYS AREA INC

**Physical Address:** 1400 United St Ste 108

Key West, FL 33040

**EIN:** 65-0678071

**Web URL:** [www.bgca.org](http://www.bgca.org)

**Telephone:** 305-296-2258

**Contact:** (305) 296-2258

**NTEE Category:** O Youth Development

O23 (Boys and Girls Clubs (Combined))

**Year Founded:** 1996

**Ruling Year:** 1996

## Mission Statement

Operation and Maintenance of a Youth Center for Young Boys An

## Expert Reviews

There are no Expert Reviews for this organization. Learn more about [TakeAction@GuideStar](mailto:TakeAction@GuideStar).

## Impact Statement

This organization has not provided an impact statement.

## Personal Reviews

There are no reviews for this organization.

**Write a Review**

Powered by [GREAT Nonprofits](#)

**Total Revenue**            **\$551,914**

**Expenses**

**Total Expenses**            **\$573,904**

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***Is this information up-to-date?**  
Claim your report and update your  
GuideStar Exchange profile today!*

*Financial data from Forms 990 for Year  
2009, 2008, 2007, 2006, 2005 are included  
in the GuideStar Premium Report. [Upgrade  
Now](#)*

*A multi-year analysis of key balance sheet,  
income statement, profitability and liquidity  
measures is available for this organization.  
Financial SCAN includes a detailed  
financial health analysis and peer  
comparison and benchmarking tool.  
[Learn More](#)*

Report Powered By:



Attachment K

**2011 / 2012  
MONROE COUNTY BUSINESS TAX RECEIPT  
EXPIRES SEPTEMBER 30, 2012**

RECEIPT# 47161-67722

Business Name: BOYS & GIRLS CLUBS OF THE KEYS AREA  
INC

Owner Name: MIKE OZEGOUTEL, NICK MULICK  
Mailing Address: 1400 B UNITED STREET  
KEY WEST, FL 33040

Business Location: 1400 UNITED ST  
KEY WEST, FL 33040  
Business Phone: 305-296-5621  
Business Type: MISCELLANEOUS SERVICE (YOUTH  
DEVELOPMENT)

Rooms                      Seats                      Employees                      Machines                      Stalls

1

		For Vending Business Only				
		Number of Machines:		Vending Type:		
Tax Amount	Transfer Fee	Sub-Total	Penalty	Prior Years	Collection Cost	Total Paid
0.00	0.00	0.00	0.00	0.00	0.00	0.00

Paid 103-11-00001106 01/30/2012 0.00

**THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS**

THIS BECOMES A TAX RECEIPT  
WHEN VALIDATED

**Danise D. Henriquez, CFC, Tax Collector**  
**PO Box 1129, Key West, FL 33041**

THIS IS ONLY A TAX.  
YOU MUST MEET ALL  
COUNTY AND/OR  
MUNICIPALITY PLANNING  
AND ZONING REQUIREMENTS.



Attachment K

**2011 / 2012  
MONROE COUNTY BUSINESS TAX RECEIPT  
EXPIRES SEPTEMBER 30, 2012**

Business Name: BOYS & GIRLS CLUBS OF THE KEYS AREA  
INC

RECEIPT# 47161-67723

Owner Name: MIKE OZEGOUITEH, NICK MULICK  
Mailing Address: 1400 B UNITED ST  
KEY WEST, FL 33040

Business Location: NEWPORT VILLAGE  
KEY LARGO, FL 33037  
Business Phone: 305-296-2258  
Business Type: MISCELLANEOUS SERVICE (YOUTH  
DEVELOPMENT)

Rooms                      Seats                      Employees                      Machines                      Stalls

1

Number of Machines:		For Vending Business Only				
Tax Amount	Transfer Fee	Sub-Total	Penalty	Prior Years	Collection Cost	Total Paid
0.00	0.00	0.00	0.00	0.00	0.00	0.00

Paid 103-11-00001106 01/30/2012 0.00

**THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS**

THIS BECOMES A TAX RECEIPT  
WHEN VALIDATED

**Danise D. Henriquez, CFC, Tax Collector**  
PO Box 1129, Key West, FL 33041

THIS IS ONLY A TAX.  
YOU MUST MEET ALL  
COUNTY AND/OR  
MUNICIPALITY PLANNING  
AND ZONING REQUIREMENTS.



**FLORIDA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES  
COMMISSIONER ADAM H. PUTNAM**

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June 21, 2011

Refer To: CH18774

BOYS AND GIRLS CLUBS OF THE KEYS AREA INC.  
1400 UNITED ST STE 108  
KEY WEST, FL 33040-3400

RE: BOYS AND GIRLS CLUBS OF THE KEYS AREA INC.  
REGISTRATION#: CH18774  
EXPIRATION DATE: May 17, 2012

Dear Sir or Madam:

The above-named organization/sponsor has complied with the registration requirements of Chapter 496, Florida Statutes, the Solicitation of Contributions Act. A COPY OF THIS LETTER SHOULD BE RETAINED FOR YOUR RECORDS.

Every charitable organization or sponsor which is required to register under s. 496.405 must conspicuously display the registration number issued by the Department and in capital letters the following statement on every printed solicitation, written confirmation, receipt, or reminder of a contribution:

"A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE (800-435-7352) WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE."

The Solicitation of Contributions Act requires an annual renewal statement to be filed on or before the date of expiration of the previous registration. The Department will send a renewal package approximately 60 days prior to the date of expiration as shown above.

Thank you for your cooperation. If we may be of further assistance, please contact the Solicitation of Contributions section.

Sincerely,

*Sebrina Jones*

Sebrina Jones  
Regulatory Consultant  
850-410-3687  
Fax: 850-410-3804  
E-mail: sebrina.jones@freshfromflorida.com

# **EMPLOYMENT POLICIES**



## **RECRUITMENT AND SELECTION OF PROSPECTIVE EMPLOYEES POLICY**

The Club is an equal opportunity employer. The Club is committed to the spirit and letter of all federal, state and local laws and regulations pertaining to equal opportunity. To this end, the Club does not discriminate against any individual with regard to race, color, religion, sex, age, national origin, disability, veteran status or other protected status.

This policy extends to all terms, conditions and privileges of employment as well as to the use of all Club facilities.

No form of unlawful discrimination, including unlawful harassment, will be condoned.

## **OPEN DOOR/EMPLOYEE GRIEVANCE POLICY**

The Club wants to assure its employees that ideas, suggestions, and complaints will be heard. It is management's policy to attempt to resolve disputes that may arise between fellow employees or between employees and their supervisors.

Open communication between employees and immediate supervisors is encouraged. Employees should feel free to voice ideas, suggestions or complaints without fear of reprisal or retribution. If an employee wishes to remain completely anonymous, he or she can write the idea, suggestion or complaint/grievance down on paper and drop it at the Administrative Offices. Otherwise, if employees have ideas, suggestions or complaints to share, they are directed to follow these simple steps, unless it is a matter more appropriately raised pursuant to the steps set forth in the Club's policy against harassment:

**STEP 1:** Employees are directed to discuss complaints/grievances with their immediate supervisor within **3** working days of the matter causing the complaint/grievance. Employees should provide detail and offer possible solutions. Most matters can be resolved at Step 1.

**STEP 2:** If the employee is not satisfied with the results of a discussion with his/her immediate supervisor, the employee is directed to take the matter in writing to the next higher supervisor (in other words, their immediate supervisor's supervisor) within **3**



Each afternoon, at every school in Monroe County, the dismissal bell will sound, and for hundreds of children it is a sound that will often evoke feelings of relief. However, for hundreds of parents in our community the dismissal bell is not a sound of relief, but rather a sound of fear and uncertainty. For many parents this sound signals a time of uncertainty and vast concern about their child's well being. This period of worry is shared by millions of parents across America, whose children have no adult supervised activities waiting for them after the school day ends. This period of uncertainty is shared by parents locally, state wide and nationally. It seems like a simple problem to correct, however here is the rub. In all communities after school programs are dwelling, are unaffordable or are no longer available during the school year, school holidays and vacations. Data from a 2009 study conducted by JC Penny Company and the Afterschool Alliance, researchers estimated that 15.1 million kindergarteners through 12 graders in the United States take care of themselves in the afternoons, and more than a quarter of these children are in grades six to eight-the middle school years, which are laden with risks. The facts from this study also indicate that across the nation nearly twice as many children take of themselves as those that attend after school programs. The reason for this is quite simple money, specifically a decrease, federal and state funding for after school programs

The lack of after school programming affects us all, not just those who have school age children. Our finances, quality of life, and criminal activity are all directly impacted by lack of after school programs. As Joe Friday, from the old detective show Dragnet would say "just the facts, ma'am." Well here they are:

-Parents who are concerned about their children's after school care miss an average of eight days of work per year. Decreased worker productivity related to parental concerns about after school care costs businesses up to \$300 billion per year. (Brandeis University, Community, Families and Work Program, 2004 and Catalyst & Brandeis University, December 2006).

-An evaluation of New York City's Out-of-School Time Programs for Youth initiative found that 74 percent of parents of participants agreed that the program made it easier for them to keep their job, and 73 percent agreed that they missed less work than they had previously because their children attended the program. In addition, 71 percent of parents reported that they were able to work more hours because their children were in the program. (Policy Studies Associates, Inc., September 2009)

-The Promising After School Programs Study, a study of about 3,000 low-income, ethnically-diverse elementary and middle school students found that regular participation in high-quality afterschool programs is linked to significant gains in standardized test scores and work habits. (University of California at Irvine, 2007)

-Researchers at Johns Hopkins University concluded that two-thirds of the achievement gap between lower- and higher-income youth results from unequal access to summer learning opportunities. (American Sociological Review, Vol. 72, April 2007)

-Elementary school students attending LA's BEST after school program improved their regular school day attendance and reported higher aspirations regarding finishing school and going to college. Additionally, LA's BEST participants are 20 percent less likely to drop out of school compared to matched non-participants. (UCLA National Center for Research on Evaluation, Standards and Student Testing, 2005; 2007)

-Teens who do not participate in after school programs are nearly three times more likely to skip classes than teens who do participate. They are also three times more likely to use marijuana or other drugs, and they are more likely to drink alcohol, smoke cigarettes and engage in sexual activity. (YMCA of the USA, March 2001)

Way too many children are left alone or unsupervised after school, weekends and summers. If America's law enforcement community is right about the positive impact that after school programs has on juvenile crime, if educators are right about how valuable after school programs are for academic achievement and if parents are right about the value of after school programs to their families, we then all suffer from the lack of after school care in our community.

Where do we go from here? First and for most our local, federal and state governments must make more than just a token gesture to fund these programs for all children. Our local government must develop a dedicated funding source to insure that all families and their children have access to quality after school programs. Our school district has to begin to partner with other organizations and non profits and allow them to use under utilized school resources during the evenings, weekends and the summer that have been built and maintained by all the taxpayers of this county. These are some of the issues that need to be corrected to insure that in the future when the dismissal bell rings it will be welcomed by all parents and their children.